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THIRD ANNUAL REPORT
OF THE
State Corporation Commission
OF
VIRGINIA

FOR THE
Year Ending December 31, 1905.

Reports and Statistics of
Canals, Railroads, Electric Railways and other Cor-
porate Companies are printed and bound
in a separate volume as Part II.

RICHMOND, VA.:
DAVIS BOTTOM, SUPERINTENDENT PUBLIC PRINTING.
1906.

[illegible]

State Corporation Commission.

BEVERLY T. CRUMP, CHAIRMAN,

*HENRY FAIRFAX,

HENRY C. STUART,

†JOSEPH E. WILLARD,

COMMISSIONERS.

JOHN A. UPSHUR, Clerk.

*Resigned October 1, 1905.

†From October 1, 1905.

TABLE OF CONTENTS.

Letter of Transmittal.....	v
New Constitution of Virginia, Article XII.....	3
Act of General Assembly, establishing State Corporation and Defining its duties.....	15
Provisions of Constitution and of Statutes for Assessing Prop- erty of Public Service Corporations.....	33
Rules, of Practice and Procedure before State Corporation Com- mission	43
Storage, Demurrage and Car Service Rules.....	48
Opinion of Supreme Court of Appeals of Virginia relative to Storage, Demurrage and Car Service Rules.....	71
Leading Matters disposed of by Formal Orders of Commission.	81
Virginia Freight Classification No. 1.....	161
Proposed Freight Tariffs.....	274
Answers of Railroad Companies <i>re</i> Proposed Freight Classifi- cation and Tariffs.....	292
Information regarding Banks.....	335
List of Charters Issued during year 1905.....	351
List of Charter Amendments Issued during year 1905.....	371
List of Mergers Issued during year 1905.....	381
List of Charters Issued during year 1905—Classified.....	385
List of Charter Amendments Issued during year 1905—Classi- fied	413
Foreign Corporations.....	427
Taxable Values of Public Service Corporations.....	433
Taxable Values of Public Corporations in Cities Towns and Counties	507

THIRD ANNUAL REPORT

OF THE

STATE CORPORATION COMMISSION.

OFFICES OF THE STATE CORPORATION COMMISSION,
CITY OF RICHMOND, December 31, 1905.

HON. A. J. MONTAGUE,

Governor of Virginia:

Sir.—We have the honor to submit herewith the report of the State Corporation Commission for the year 1905, being its third annual report, together with the accompanying documents.

In order that the work performed by the Commission may be better presented and reviewed, and in order that the information contained in the documents accompanying this report, may be more accessible, the report has been divided for printing in two volumes, as was done for the year 1904. These two volumes will be entitled Part I and Part II, respectively. Part I, which is to be designated General Report, will contain all the documents relating to the more general work of the Commission, together with tables showing the assessments made by the Commission of all the properties which it is required by law to assess, and showing the taxes imposed by law upon these properties. This part contains the leading provisions of the Constitution and of the statutes relating to the powers, duties and functions of the Commission; its rules of order, and full statements of all the leading judicial matters decided by the Commission during the year; various statistics as to the number and character of corporations chartered during the year; a list of all banks in the State and statistics compiled from their reports, together with the assessments made by the Commission; and other documents and statistics. The volume will have a fly leaf showing the list of the subjects embraced in the various documents and will also have appended to it at the end a complete index. The second part will contain the operating reports and statistics of all transportation and transmission companies doing business in the State, showing in full their financial and operating condition.

The work of the Commission during its third year has shown a tendency to increase steadily, and it is believed the value to be derived by the citizens of the State from the creation and work of such a body is being more generally understood.

The correspondence, which the work entailed upon the Commission

involves, is very heavy and requires constant and close attention from the members of the Commission and from its clerks.

CHARTERS ISSUED AND AMENDED AND FOREIGN CORPORATIONS LICENSED.

During the year 1903, 482 new charters were issued through this department. In the year 1904, 563 charters were issued. During the past year, 1905, 755 charters were issued. It is thus seen that there has been a steady increase in the work of the Commission in the matter of issuing charters. This increase is also evidence of the fact that the State is in a condition of industrial prosperity. In some instances, charters have been issued to applicants who are non-residents of the State, showing that others than our own citizens are taking advantage of the well-conceived and liberal policy of the State in the matter of creating charters for corporations.

In addition to the issuance of original charters, the Commission has issued, during the year, 151 amendments to charters of corporations already in existence. There have been eight mergers of corporations filed with the Commission; and the Commission has been notified of the dissolution of 195 corporations which desired to surrender their charters.

During the year, licenses were issued by the Commission to 67 foreign corporations, which qualified themselves to do business in the State by complying with our statutes.

In the documents accompanying this report, it will be seen that the charters issued during the year have been classified with reference to the general business to be conducted by the various corporations so as to furnish information in this respect. It will also be seen that, under an alphabetical list of the counties and cities, the number of charters issued having their principal office in the respective counties and cities is given. From this list, it appears that during the year 1905, 34 corporations were chartered with their principal office in the city of Alexandria; 24 with their principal office in the city of Lynchburg; 19 with their principal office in the city of Petersburg; 102 with their principal office in the city of Richmond; 196 with their principal office in the city of Norfolk; 8 with their principal office in the city of Danville; 38 with their principal office in the city of Roanoke; 17 with their principal office in the city of Newport News.

ASSESSMENT OF TRANSPORTATION AND TRANSMISSION COMPANIES.

The Commission, after giving the notice required by law, proceeded, as in prior years, in the month of September, with the assessments of the properties and of the franchise tax against the railroad and canal companies, and of the property of telephone and telegraph companies, steamboat and express companies. At the hearings had before the Commission with reference to these assessments, many of the leading transportation and transmission companies of the State appeared by their officers, and, in some instances, the local authorities of the cities and towns likewise appeared before the Commission. The reports made by the companies were carefully examined by the Commission and all information brought to its attention was carefully considered, and much of the time, during the fall,

of the Commission, and of a good part of its clerical force, was occupied in making and compiling the assessments. The total value of all the property of the canals and steam railroads in the State, as assessed by the Commission, was \$66,472,931. Of this amount, the property of steam railroads amounted to \$65,911,281 and the property of canals amounted to \$561,650. The tax imposed by the revenue laws of the State upon the total assessed value of the canals and steam railroads amounted to \$232,655.31. The franchise tax assessed against these two classes of companies amounted to \$373,014.58. The total tax, therefore, assessed against these two classes of companies amounted to \$605,669.89. The total tax assessed against these companies in 1904 was \$577,798.35.

The total value of the property of the electric railway companies operating in the State, as assessed by the Commission for the year 1905, was \$6,723,128. The property tax and the franchise tax on this assessed value amounted to \$50,214.30. The total tax assessed against the electric railways for the years 1904 was \$46,109.61.

The total tax derived by the State for the year 1904 from the canal and steam and electric railroads was \$623,907.96. The same tax for the year 1905 amounted to \$655,884.19.

The total aggregate value of the properties of all the telegraph, telephone, steamboat, express and sleeping car companies operating in the State, as assessed by the Commission for the year 1905, was \$3,188,798.24. The aggregate of the *ad valorem*, license, and income tax upon this valuation was \$42,693.69. The aggregate of the same tax for the year 1904 was \$38,667.78.

RAILROADS IN VIRGINIA.

The gross transportation receipts of the steam and electric railroads in the State for the year 1905 amounted to \$39,895,572.00, as against \$37,828,266.00 for 1904. The increase shows that the railroads of the State are doing a good business and are in a prosperous condition.

The total miles in Virginia of single track, second tracks and yards and sidings of steam railroads for the year 1904 was 5,159.22. The total miles of track as compiled from the operating reports of the railroads for the year ending June 30th, 1905, was 5,390.30, thus showing an increase in mileage during the year of 231.08 miles. The total mileage of electric railways for 1905 was 425 miles, being an increase of 19.60 miles over 1904.

Under our statutes, the railroads are required to file with the State Corporation Commission on or before the first of September a detailed report of their financial condition and of their operation, upon blanks to be furnished by the Commission. These blanks call for the most detailed information and are in their requirements similar to the reports required to be made to the Interstate Commerce Commission, with the changes necessary to adapt the report to the State of Virginia. Statistics have been compiled from these reports giving information in the aggregate concerning all the important matters relating to railroad operation. These reports and statistics will appear in Part II. or the second volume of this report.

The reports for the year ending June 30th, 1905, show that many of the railroads in the State are engaged in the work of laying a second track on their roadbeds, so as to effect a double track made necessary to meet the

increase in traffic and in operation. The Richmond, Fredericksburg and Potomac Railroad Company and Washington-Southern Railway Company are still engaged in double tracking their lines, and within the coming year it is probable that the entire system between Richmond and the Potomac river will be operated upon a double track. The Southern Railway Company has increased largely the mileage of its double track between Alexandria and Lynchburg, and is engaged in double tracking that entire portion of its line. Both the Norfolk and Western Railway and the Chesapeake and Ohio Railway Companies have done much work in the way of double tracking at various points on their lines.

Several new stations have been erected and opened for the accommodation of the public during the year, and many stations have been repaired and enlarged. Under the direction of the Commission, the station facilities at a large number of the outlying stations have been increased for the better accommodation of shippers and consignees.

RAILROAD FREIGHT RATES.

Public attention in Virginia and in the country at large has been directed, in various ways during the past year, to the subject of rates charged by railroads for carrying freight. The right of public authority to control the rates of a transportation company and the extent of that power has been much discussed in the public press and otherwise during the past year. This has been caused by the proposition pending before the Federal Congress to enlarge the powers of the Interstate Commerce Commission so as to give that body legislative power to fix and prescribe rates for interstate traffic and not merely advisory powers as it now has. The Commission has had occasion, during the past year, both informally by correspondence and in formal judicial hearings, to continue its consideration of the rate situation in Virginia. As stated by the Commission in its report submitted to your Excellency at the end of the year 1904, the Commission had concluded that it was scarcely feasible to give a proper judicial consideration to the reasonableness and fairness of the rates prevalent in Virginia without ascertaining first whether it was practicable to put into effect a single uniform classification to be observed by all the roads in the State. It was there stated that there were two classifications used by the railroads in the State, these classifications themselves being greatly modified from time to time by exception sheets and by commodity rates, the classifications being known as the Southern Classification and the Official Classification. From the report of 1904, it will be seen that the Commission had summoned all the railroads in the State to appear before it in January, 1905, to consider a proposed order, regulation or requirement of the Commission by which a single or uniform freight classification, covering the various articles of freight carried by railroad companies within the jurisdiction of the Commission, should be put into effect. Under this notice, the leading railroads of the State appeared before the Commission and a great amount of testimony was taken. Without passing formally upon the question as to whether a single classification could be formulated and put into effect, the Commission undertook that work, which was completed in the summer of 1905. The classification thus compiled by the Commission was designated as Virginia Classification

No. 1, and at the same time the Commission formulated various tariff sheets and circulars to accompany the said classification, and necessary to make therewith a complete system of rates for the State. Under date of the third of August, 1905, the leading railroad companies in the State were served with a notice and with a printed copy of this classification and of the tariff sheets and circulars connected therewith, the said notice being returnable to the 12th day of September, 1905, and requiring the railroads to show cause why the classification and the accompanying documents should not be put into effect. After the service of this notice, the railroad companies filed printed answers of considerable length, in which there are raised several important legal questions and in which the railroad companies also insist that their rates would be unreasonably lowered by the proposed action of the Commission. The testimony in this matter has not yet been taken, but will be during the coming year, when the Commission will consider the questions raised in the proceeding and will render its judicial decision thereon. This proceeding, thus inaugurated by the Commission is one of paramount importance to the State, both from a legal standpoint and in its practical bearing. Without attempting in this statement to review the important matters presented by the papers in this proceeding the Commission has filed with its report, and to be printed as a part thereof, all the papers in this proceeding pending before it, and also the answers of the Atlantic Coast Line Railroad Company, the Chesapeake and Ohio Railway Company and of the Norfolk and Western Railway Company. The answers of these three leading railroads are printed for public information, and are sufficient to show the defenses made by the railroad companies against the proposed action of the Commission in promulgating a new rate system in the State, by which the general level of the railroad rates on freight traffic will be lowered.

STATE BANKS.

The report of the Commission for the year 1904 showed that at the end of that year, there were 149 incorporated banks doing business in the State. The last call for statements from the banks made by the Commission during the year 1905 required statements of their condition at the close of business on the ninth day of November. From these statements, there were at the end of the year 1905 173 incorporated banks doing business in Virginia. The Commission has appended to this report a list of all the banks filing statements under that call showing their officers and other information concerning each bank. From these statements there have also been compiled various aggregate statistics showing the general banking situation in the State. Under authority conferred upon the Commission by the Act approved January 4th, 1904, the Commission, upon information derived from the statements made to it and otherwise, deemed it necessary that a special examination should be made into the condition of the Virginia Trust and Savings Corporation, doing a banking business in the city of Alexandria. This examination was made and upon the report of the examiner, the Commission directed this bank to be closed, which was done. The order of the Commission in this matter will be found among its judicial proceedings appended to this report.

At the close of business on the 9th day of November, 1905, there were

173 incorporated banks in the State, of which nine were conducted by colored persons. The aggregate of all capital stock paid in was \$9,434,992.37; the aggregate of the surplus funds was \$3,136,183.08; the aggregate amount reported as undivided profits less amount paid for interest, taxes and current expenses was \$2,576,670.19. The total aggregate of all deposits in all the banks in the State at that date was \$41,026,676.02. On the other side, the aggregate of all loans and discounts was \$41,055,882.06; the aggregate of all stocks, bonds and mortgages owned by the banks was \$5,188,966.44; the aggregate value of all banking houses was \$1,098,206.57; the aggregate of other real estate was \$408,025.34; the aggregate of furniture and fixtures was \$343,376.35. The aggregate of actual cash resources, as compiled from these statements at the date mentioned, was \$11,009,207.85.

REGISTRATION FEE AND FRANCHISE TAX.

Under section 41 of the revenue law, all corporations are required to obtain from the State Corporation Commission a blank upon which to report their authorized maximum capital stock, with such other information as the Commission deems it necessary to call for. As appears from the section of the statute just referred to, the object of this report is to enable the Commission to assess against each corporation the registration fee and the franchise tax, these two annual amounts being based upon the authorized maximum capital stock of each corporation. It was very wise to require this report to be made annually to the Commission during the first two or three years of its existence, but since the Commission has now among its records a complete register of all corporations, and since the corporations are also required to report otherwise their authorized maximum capital stock, this special report has become unnecessary. The Commission, therefore, recommends that the law be amended so as to discontinue the requirement that this report for the assessment of the registration fee and franchise tax shall be made, as it is useless for the Commission to require information to be sent to it, of which its own records are the best evidence. In fact, in some instances, the officers of the corporations have not at hand a copy of their charters, and write the Commission for the information upon which to make these reports. The sending out and receiving of these reports for several thousand corporations is a matter of considerable work in the office of the Commission, and entails some expense upon the State in the matter of mailing and posting.

The reports were sent in for the year 1905 with a greater degree of promptness than they were the year before, but still a large number of corporations were either unacquainted with the requirements of the statute or were dilatory in complying therewith. As the Commission had to wait until it obtained the reports before it could assess the registration and franchise tax, these assessments could not be promptly made within the time allowed by law. If the Commission is given authority to assess these two annual amounts from its own records, the assessments can then be furnished within the time specified by law to the Auditor of Public Accounts and to the various corporations.

STATE CORPORATION COMMISSION.

xi

The aggregate of these assessments made by the Commission for the year 1905 is as follows:

Registration Fees Assessed	\$ 38,070 00
Franchise Tax Assessed	104,015 00
<hr/>	
Total	\$142,085 00

AGGREGATE OF ASSESSMENTS FOR TAXATION MADE BY THE COMMISSION.

The registration fee and general franchise tax and the franchise tax imposed upon canals and railroads constitute sources of revenue created by the provisions of the new Constitution, and which did not exist prior to the year 1903. The following figures will show the amounts assessed by the Commission for 1905:

Registration fees and general franchise tax	\$142,085 00
Franchise tax assessed against canals and rail-	
roads	399,697 90
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Total	\$541,782 90

The amount of these taxes assessed by the Commission for the year 1904 was \$522,182.66.

During the year there was paid into the State treasury for charter fees on the issuing and amending of the domestic charters, the sum of \$21,761.00; and there was paid charter fees from foreign charters on issuance of licenses to them by the Commission, the sum of \$8,601.00. The total amount received by the State for charter fees from both domestic and foreign corporations in connection with the charter work of the Commission was \$30,362.00.

During the year the Hon. Henry Fairfax, who had been one of the members of the Commission since its first organization, retired from office, his resignation taking effect on the first of October. The Hon. Joseph E. Williard was appointed in the place of Mr. Fairfax, and became a member of the Commission for the unexpired term ending the first of February, 1906.

All of which is respectfully submitted,

BEVERLEY T. CRUMP, *Chairman.*

JOSEPH E. WILLARD,

HENRY C. STUART,

Commissioners.

PART I.

ARTICLE XII

OF THE

New Constitution of Virginia,

Which went into Effect July 10, 1902.

CORPORATIONS.

Sec. 153. As used in this article, the term "corporation" or "company" shall include all trusts, associations and joint stock companies having any powers or privileges not possessed by individuals or unlimited partnerships, and exclude all municipal corporations, and public institutions owned or controlled by the State; the term "charter" shall be construed to mean the charter of incorporation by, or under, which any such corporation is formed; the term "transportation company" shall include any company, trustee or other person owning, leasing or operating for hire a railroad, street railway, canal, steamboat or steamship line, and also any freight car company, car association or car trust, express company, or company, trustee or person in any way engaged in business as a common carrier over a route acquired in whole or in part under the right of eminent domain; the term "rate" shall be construed to mean "rate of charge or any service rendered or to be rendered;" the terms "rate," "charge" and "regulation" shall include joint rates, joint charges and joint regulations, respectively; the term "transmission company" shall include any company owning, leasing or operating for hire any telegraph or telephone line; the term "freight" shall be construed to mean any property transported or received for transportation by any transportation company; the term "public service corporation" shall include all transportation and transmission companies, all gas, electric light, heat and power companies, and all persons authorized to exercise the right of eminent domain, or to use or occupy any street, alley or public highway, whether along, over or under the same, in a manner not permitted to the general public; the term "person," as used in this article, shall include individuals, partnerships and corporations, in the singular as well as plural number; the term "bond" shall mean all certificates or written evidences of indebtedness issued by any corporation and secured by mortgage or trust deed; the term "frank" shall be construed to mean any writing or token issued by or under authority of a transmission company, entitling the holder to any service from such company free of charge.

The provisions of this article shall always be so restricted in their application as not to conflict with any of the provisions of the Federal Constitution, and as if the necessary limitations upon their interpretation had been herein expressed in each case.

Sec. 154. The creation of corporations and the extension and amendment of charters (whether heretofore or hereafter granted) shall be provided for by general laws, and no charter shall be granted, amended or extended by special act, nor shall authority in such matters be conferred upon any tribunal or officer, except to ascertain whether the applicants have, by complying with the requirements of the law, entitled themselves to the charter, amendment or extension applied for, and to issue or refuse the same accordingly. Such general laws may be amended or repealed by the General Assembly; and all charters and amendments of charters, now existing and revocable, or hereafter granted or extended, may be repealed at any time by special act. Provision shall be made by general laws for the voluntary surrender of its charter by any corporation, and for the forfeiture thereof for non-user or mis-user. The General Assembly shall not, by special act, regulate the affairs of any corporation, nor by such act give it any rights, powers or privileges.

Sec. 155. A permanent commission, to consist of three members, is hereby created, which shall be known as the State Corporation Commission. The commissioners shall be appointed by the Governor, subject to confirmation by the General Assembly in joint session, and their regular terms of office shall be six years, respectively, except those first appointed under this Constitution, of whom one shall be appointed to hold office until the first day of February, nineteen hundred and four; one until the first day of February, nineteen hundred and six, and one until the first day of February, nineteen hundred and eight. Whenever a vacancy in the commission shall occur, the Governor shall forthwith appoint a qualified person to fill the same for the unexpired term, subject to confirmation by the General Assembly as foresaid. Commissioners appointed for regular terms shall, at the beginning of the terms for which appointed, and those appointed to fill vacancies shall, immediately upon their appointments, enter upon the duties of their office; but no person so appointed, either for a regular term or to fill a vacancy, shall enter upon or continue in office after the General Assembly shall have refused to confirm his appointment, or adjourned *sine die* without confirming the same, nor shall he be eligible for re-appointment to fill the vacancy caused by such refusal or failure to confirm. No person, while employed by, or holding any office in relation to, any transportation or transmission company, or while in any wise financially interested therein, or while engaged in practicing law, shall hold office as a member of said commission, or perform any of the duties thereof. At least one of the commissioners shall have the qualifications prescribed for judges of the Supreme Court of Appeals; and any commissioner may be impeached or removed in the manner provided for the impeachment or removal of a judge of said court. The commission shall annually elect one of their members chairman of the same, and shall have one clerk, one bailiff and such other clerks, officers, assistants and subordinates as may be provided by law, all of whom shall be appointed, and subject to removal, by the commission. It shall prescribe its own

rules of order and procedure, except so far as the same are specified in this Constitution, or any amendment thereof. The General Assembly may establish within the department, and subject to the supervision and control of the commission, subordinate divisions or bureaus of insurance, banking or other special branches of the business of that department. All sessions of the commission shall be public, and a permanent record shall be kept of all its judgments, rules, orders, findings and decisions, and of all reports made to or by it. Two of the commissioners shall constitute a quorum for the transaction of business, whether there be a vacancy in the commission or not. The commission shall keep its office open for business on every day except Sundays and legal holidays. Transportation companies shall at all times transport free of charge, within this State, the members of said commission and its officers, or any of them, when engaged on their official duties. The General Assembly shall provide suitable quarters for the commission and funds for its lawful expenses, including pay for witnesses summoned, and costs of executing processes issued, by the commission of its own motion; and shall fix the salaries of the members, clerks, assistants and subordinates of the commission, and provide for the payment thereof; but the salary of each commissioner shall not be less than four thousand dollars per annum. After the first day of January, nineteen hundred and eight, the General Assembly may provide for the election of the members of the commission by the qualified voters of the State, in which event vacancies thereafter occurring shall be filled as hereinbefore provided, until the expiration of twenty days after the next general election, held not less than sixty days after the vacancy occurs, at which election the vacancy shall be filled for the residue of the unexpired term.

Sec. 156. (a) Subject to the provisions of this Constitution, and to such requirements, rules and regulations as may be prescribed by law, the State Corporation Commission shall be the department of government through which shall be issued all charters and amendments or extensions thereof for domestic corporations, and all licenses to do business in this State to foreign corporations; and through which shall be carried out all the provisions of this Constitution, and of the laws made in pursuance thereof, for the creation, visitation, supervision, regulation and control of corporations chartered by or doing business in this State. The commission shall prescribe the forms of all reports which may be required of such corporations by this Constitution or by law, it shall collect, receive and preserve such reports, and annually tabulate and publish them in statistical form; it shall have all the rights and powers of and perform all the duties devolving upon the Railroad Commissioner and the Board of Public Works, at the time this Constitution goes into effect, except so far as they are inconsistent with this Constitution, or may be hereafter abolished or changed by law.

(b) The commission shall have the power and be charged with the duty of supervising, regulating and controlling all transportation and transmission companies doing business in this State in all matters relating to the performance of their public duties and their charges therefor, and of correcting abuses therein by such companies; and to that end the commission shall, from time to time, prescribe and enforce against such com-

panies, in the manner hereinafter authorized, such rates, charges, classifications of traffic and rules and regulations, and shall require them to establish and maintain all such public service, facilities and conveniences as may be reasonable and just, which said rates, charges, classifications, rules, regulations and requirements the commission may, from time to time, alter or amend. All rates, charges, classifications, rules and regulations adopted or acted upon by any such company, inconsistent with those prescribed by the commission, within the scope of its authority, shall be unlawful and void. The commission shall also have the right, at all times, to inspect the books and papers of all transportation and transmission companies doing business in this State, and to require from such companies, from time to time, special reports and statements, under oath, concerning their business, it shall keep itself fully informed of the physical condition of all the railroads of the State as to the manner in which they are operated, with reference to the security and accommodation of the public, and shall, from time to time, make and enforce such requirements, rules and regulations as may be necessary to prevent unjust or unreasonable discriminations by any transportation or transmission company in favor of or against any person, locality, community, connecting line or kind of traffic, in the matter of car service, train or boat schedule, efficiency of transportation or otherwise, in connection with the public duties of such company. Before the commission shall prescribe or fix any rate, charge or classification of traffic, and before it shall make any order, rule, regulation or requirement directed against any one or more companies by name, the company or companies to be affected by such rate, charge, classification, order, rule, regulation or requirement shall first be given by the commission at least ten days notice of the time and place when and where the contemplated action in the premises will be considered and disposed of, and shall be afforded a reasonable opportunity to introduce evidence and to be heard thereon, to the end that justice may be done, and shall have process to enforce the attendance of witnesses; and before the commission shall make or prescribe any general order, rule, regulation or requirement, not directed against any specific company or companies by name, the contemplated general order, rule, regulation or requirement shall first be published in substance not less than once a week for four consecutive weeks in one or more of the newspapers of general circulation published in the city of Richmond, Virginia, together with notice of the time and place, when and where the commission will hear any objections which may be urged by any person interested against the proposed order, rule, regulation or requirement; and every such general order, rule, regulation or requirement made by the commission shall be published at length, for the time and in the manner above specified before it shall go into effect, and shall also, as long as it remains in force, be published in each subsequent annual report of the commission. The authority of the commission (subject to review on appeal, as hereinafter provided) to prescribe rates, charges and classifications of traffic, for transportation and transmission companies, shall be paramount; but its authority to prescribe any other rules, regulations or requirements for corporations or other persons shall be subject to the superior authority of the General Assembly to legislate thereon by general laws: Provided, however, that nothing in this section

shall impair the right which has heretofore been or may hereafter be conferred by law upon the authorities of any city, town or county to prescribe rules, regulations or rates of charge to be observed by any public service corporation in connection with any services performed by it under a municipal or county franchise granted by such city, town or county, so far as such services may be wholly within the limits of the city, town or county granting the franchise. Upon the request of the parties interested, it shall be the duty of the commission, as far as possible, to effect by mediation the adjustment of claims and the settlement of controversies between transportation or transmission companies and their patrons.

(c) In all matters pertaining to the public visitation, regulation or control of corporations, and within the jurisdiction of the commission, it shall have the powers and authority of a court of record, to administer oaths, to compel the attendance of witnesses and the production of papers, to punish for contempt any person guilty of disrespectful or disorderly conduct in the presence of the commission while in session, and to enforce compliance with any of its lawful orders or requirements by adjudging and enforcing by its own appropriate process against the delinquent or offending company (after it shall have been first duly cited, proceeded against by due process of law before the commission sitting as a court, and afforded opportunity to introduce evidence and to be heard, as well against the validity, justness or reasonableness of the order or requirement alleged to have been violated, as against the liability of the company for the alleged violation), such fines or other penalties as may be prescribed or authorized by this Constitution or by law. The commission may be vested with such additional powers and charged with such other duties (not inconsistent with this Constitution) as may be prescribed by law, in connection with the visitation, regulation or control of corporations, or with the prescribing and enforcing of rates and charges to be observed in the conduct of any business where the State has the right to prescribe the rates and charges in connection therewith, or with the assessment of the property of corporations, or the appraisal of their franchises for taxation, or with the investigation of the subject of taxation generally. Any corporation failing or refusing to obey any valid order or requirement of the commission, within such reasonable time, not less than ten days, as shall be fixed in the order, may be fined by the commission (proceeding by due process of law as aforesaid) such sum, not exceeding five hundred dollars, as the commission may deem proper, or such sums, in excess of five hundred dollars, as may be prescribed or authorized by law; and each day's continuance of such failure or refusal, after due service upon such corporation of the order or requirement of the commission, shall be a separate offence: Provided, that should the operation of such order or requirement be suspended pending an appeal therefrom, the period of such suspension shall not be computed against the company in the matter of its liability to fines or penalties.

(d) From any action of the commission prescribing rates, charges or classifications of traffic, or affecting the train schedule of any transportation company, or requiring additional facilities, conveniences or public service of any transportation or transmission company, or refusing to approve a suspending bond, or requiring additional security thereon or an increase thereof, as provided for in sub-section e of this section, an appeal

(subject to such reasonable limitations as to time, regulations as to procedure and provisions as to costs, as may be prescribed by law) may be taken by the corporation whose rates, charges or classifications of traffic, schedule, facilities, conveniences or service, are affected, or by any person deeming himself aggrieved by such action, or (if allowed by law) by the Commonwealth. Until otherwise provided by law, such appeal shall be taken in the manner in which appeals may be taken to the Supreme Court of Appeals from the inferior courts, except that such appeals shall be of right, and the Supreme Court of Appeals may provide by rule for proceedings in the matter of appeals in any particular in which the existing rules of law are inapplicable. If such appeal be taken by the corporation whose rates, charges or classifications of traffic, schedules, facilities, conveniences or service are affected, the Commonwealth shall be made the appellee; but, in the other cases mentioned, the corporation so affected shall be made the appellee. The General Assembly may also, by general laws, provide for appeals from any other action of the commission, by the Commonwealth or by any person interested, irrespective of the amount involved. All appeals from the commission shall be to the Supreme Court of Appeals only; and in all appeals to which the Commonwealth is a party it shall be represented by the Attorney-General or his legally-appointed representative. No court of this Commonwealth (except the Supreme Court of Appeals, by way of appeals as herein authorized) shall have jurisdiction to review, reverse, correct or annul any action of the commission, within the scope of its authority, or to suspend or delay the execution or operation thereof, or to enjoin, restrain or interfere with the commission in the performance of its official duties: Provided, however, that the writs of *mandamus* and prohibition shall lie from the Supreme Court of Appeals to the commission in all cases where such writs, respectively, would lie to any inferior tribunal or officer.

(e) Upon the granting of an appeal a writ of *supersedeas* may be awarded by the appellate court, suspending the operation of the action appealed from until the final disposition of the appeal; but, prior to the final reversal thereof by the appellate court, no action of the commission prescribing or affecting the rates, charges or classifications of traffic of any transportation or transmission company shall be delayed or suspended in its operation by reason of any appeal by such corporation, or by reason of any proceedings resulting from such appeal, until a suspending bond shall first have been executed and filed with and approved by the commission (or approved on review by the Supreme Court of Appeals), payable to the Commonwealth, and sufficient in amount and security to insure the prompt refunding by the appealing corporation to the parties entitled thereto of all charges which such company may collect or receive, pending the appeal, in excess of those fixed or authorized, by the final decision of the court on appeal. The commission, upon the execution of such bond, shall forthwith require the appealing company, under penalty of the immediate enforcement (pending the appeal and notwithstanding any *supersedeas*) of the order or requirement appealed from to keep such accounts and to make to the commission, from time to time, such reports, verified by oaths, as may, in the judgment of the commission, suffice to show the amounts being charged or received by the company, pending the appeal, in excess of the charge allowed by

the action of the commission appealed from, together with the names and addresses of the persons to whom such overcharges will be refundable in case the charges made by the company pending the appeal be not sustained in such appeal; and the commission shall also, from time to time, require such company, under like penalty, to give additional security on or to increase the said suspending bond whenever, in the opinion of the commission, the same may be necessary to insure the prompt refunding of the overcharges aforesaid. Upon the final decision of such appeal, all amounts which the appealing company may have collected, pending the appeal, in excess of that authorized by such final decision, shall be promptly refunded by the company to the parties entitled thereto, in such manner and through such methods of distribution as may be prescribed by the commission or by law. All such appeals affecting rates, charges or classifications of traffic shall have precedence upon the docket of the appellate court, and shall be heard and disposed of promptly by the court, irrespective of its place of session, next after the *habeas corpus* and Commonwealth's cases already on the docket of the court.

(f) In no case of appeal from the commission shall any new or additional evidence be introduced in the appellate court; but the chairman of the commission, under the seal of the commission, shall certify to the appellate court all the facts upon which the action appealed from was based and which may be essential for the proper decision of the appeal, together with such of the evidence introduced before or considered by the commission as may be selected, specified and required to be certified by any party in interest, as well as such other evidence so introduced or considered as the commission may deem proper to certify. The commission shall, whenever an appeal is taken therefrom, file with the record of the case, and as a part thereof, a written statement of the reasons upon which the action appealed from was based, and such statement shall be read and considered by the appellate court upon disposing of the appeal. The appellate court shall have jurisdiction, on such appeal, to consider and determine the reasonableness and justness of the action of the commission appealed from, as well as any other matter arising under such appeal: Provided, however, that the action of the commission appealed from shall be regarded as *prima facie* just, reasonable and correct; but the court may, when it deems necessary in the interest of justice, remand to the commission any case pending on appeal, and require the same to be further investigated by the commission and reported upon to the court (together with a certificate of such additional evidence as may be tendered before the commission by any party in interest) before the appeal is finally decided.

(g) Whenever the court upon appeal shall reverse an order of the commission affecting the rates, charges or the classifications of traffic of any transportation or transmission company, it shall at the same time substitute therefor such order as, in its opinion, the commission should have made at the time of entering the order appealed from; otherwise, the reversal order shall not be valid. Such substituted order shall have the same force and effect (and none other) as if it had been entered by the commission at the time the original order appealed from was entered. The right of the commission to prescribe and enforce rates, charges, classifications, rules and regulations affecting any or all actions of the commission theretofore entered

by it and appealed from, but based upon circumstances or conditions different from those existing at the time the order appealed from was made, shall not be suspended or impaired by reason of the pendency of such appeal; but no order of the commission, prescribing or altering such rates, charges, classifications, rules or regulations, shall be retroactive.

(h) The right of any person to institute and prosecute in the ordinary courts of justice any action, suit or motion against any transportation or transmission company for any claim or cause of action against such company, shall not be extinguished or impaired by reason of any fine or other penalty which the commission may impose, or be authorized to impose, upon such company because of its breach of any public duty, or because of its failure to comply with any order or requirement of the commission; but in no such proceeding by any person against such corporation, nor in any collateral proceeding, shall the reasonableness, justness or validity of any rate, charge, classification of traffic, rule, regulation or requirement, theretofore prescribed by the commission, within the scope of its authority, and then in force, be questioned: Provided, however, that no case based upon or involving any order of the commission shall be heard or disposed of against the objection of either party so long as such order is suspended in its operation by an order of the Supreme Court of Appeals as authorized by this Constitution or by any law passed in pursuance thereof.

(i) The commission shall make annual reports to the Governor of its proceedings, in which reports it shall recommend, from time to time, such new or additional legislation in reference to its powers or duties, or to the creation, supervision, regulation or control of corporations, or to the subject of taxation, as it may deem wise or expedient, or as may be required by law.

(k) Upon the organization of the State Corporation Commission, the Board of Public Works and the office of Railroad Commissioner shall cease to exist, and all books, papers and documents pertaining thereto shall be transferred to and become a part of the records of the office of the State Corporation Commission.

(l) After the first day of January, nineteen hundred and five, in addition to the modes of amendment provided for in article XV of this Constitution, the General Assembly, upon the recommendation of the State Corporation Commission, may, by law, from time to time, amend sub-sections a to i., inclusive, of this section, or any of them, or any such amendment thereof: Provided, that no amendment made under authority of this sub-section shall contravene the provisions of any part of this Constitution other than the sub-sections last above referred to or any such amendment thereof.

Sec. 157. Provision shall be made by general laws for the payment of a fee to the Commonwealth by every domestic corporation upon the granting, amendment or extension of its charter, and by every foreign corporation upon obtaining a license to do business in this State as specified in this section; and also for the payment by every domestic corporation and foreign corporation doing business in this State of an annual registration fee of not less than five dollars nor more than twenty-five dollars, which shall be irrespective of any specific license or other tax imposed by law upon such company for the privilege of carrying on its business in this State, or upon its franchise or property; and for the making by every such corporation (at the time of paying such annual registration fee) of such report to the State Cor-

poration Commission of the status, business or condition of such corporation as the General Assembly may prescribe. No foreign corporation shall have authority to do business in this State until it shall have first obtained from the commission a license to do business in this State upon such terms and conditions as may be prescribed by law. The failure by any corporation, for two successive years, to pay its annual registration fee, or to make its said annual report, shall, when such failure shall have continued for ninety days after the expiration of such two years, operate as a revocation and annulment of the charter of such corporation, if it be a domestic company, or of its license to do business in this State, if it be a foreign company; and the General Assembly shall provide additional and suitable penalties for the failure of any corporation to comply promptly with the requirements of this section, or of any laws passed in pursuance thereof. The commission shall compel all corporations to comply promptly with such requirements by enforcing in the manner hereinbefore authorized such fines and penalties against the delinquent company as may be provided for or authorized by this article; but the General Assembly may relieve from the payment of the said registration fee any purely charitable institution or institutions.

Sec. 158. Every corporation heretofore chartered in this State which shall hereafter accept or effect any amendment or extension of its charter shall be conclusively presumed to have thereby surrendered every exemption from taxation, and every non-repealable feature of its charter and of the amendments thereof, and also all exclusive rights or privileges theretofore granted to it by the General Assembly and not enjoyed by other corporations of a similar general character, and to have thereby agreed to thereafter hold its charter and franchises, and all amendments thereof, under the provisions and subject to all the requirements, terms and conditions of this Constitution, and of any laws passed in pursuance thereof, so far as the same may be applicable to such corporation.

Sec. 159. The exercise of the right of eminent domain shall never be abridged nor so construed as to prevent the General Assembly from taking the property and franchises of corporations and subjecting them to public use the same as the property of individuals; and the exercise of the police power of the State shall never be abridged nor so construed as to permit corporations to conduct their business in such manner as to infringe the equal rights of individuals or the general well-being of the State.

Sec. 160. No transportation or transmission company shall charge or receive any greater compensation, in the aggregate, for transporting the same class of passengers or property, or for transmitting the same class of messages over a shorter than over a longer distance along the same line and in the same direction—the shorter being included in the longer distance; but this section shall not be construed as authorizing any such company to charge or receive as great compensation for a shorter as for a longer distance. The State Corporation Commission may, from time to time, authorize any such company to disregard the foregoing provisions of this section by charging such rates as the commission may prescribe as just and equitable between such company and the public to and from any junctional or competitive points or localities, or where the competition of points located without this State may make necessary the prescrib-

ing of special rates for the protection of the commerce of the State; but this section shall not apply to mileage tickets, or to any special excursion or commutation rates, or to special rates for services rendered to the Government of this State, or of the United States, or in the interest of some public object, when such tickets or rates shall have been prescribed or authorized by the commission.

Sec. 161. No transportation or transmission company doing business in this State shall grant to any member of the General Assembly, or to any State, county, district or municipal officer, except to members and officers of the State Corporation Commission, for their personal use while in office, any frank, free pass, free transportation, or any rebate or reduction in the rates charged by such company to the general public for like services. For violation of the provisions of this section the offending company shall be liable to such penalties as may be prescribed by law; and any member of the General Assembly, or any such officer who shall, while in office, accept any gift, privilege or benefit as is prohibited by this section, shall thereby forfeit his office and be subject to such further penalties as may be prescribed by law; but this section shall not prevent a street railway company from transporting free of charge any member of the police force or fire department while in the discharge of his official duties, nor prohibit the acceptance by any such policeman or fireman of such free transportation.

Sec. 162. The doctrine of fellow-servant, so far as it affects the liability of the master for injuries to his servant, resulting from the acts or omissions of any other servant or servants of the common master, is, to the extent hereinafter stated, abolished as to every employee of a railroad company engaged in the physical construction, repair or maintenance of its roadway, track or any of the structures connected therewith, or in any work in or upon a car or engine standing upon a track, or in the physical operation of a train, car, engine or switch, or in any service requiring his presence upon a train, car or engine; and every such employee shall have the same right to recover for every injury suffered by him from the acts or omissions of any other employee or employees of the common master, that a servant would have (at the time when this Constitution goes into effect) if such acts or omissions were those of the master himself in the performance of a non-assignable duty: Provided, that the injury so suffered by such employee result from the negligence of an officer or agent of the company of a higher grade of service than himself, or from that of a person employed by the company having the right or charged with the duty to control or direct the general services or the immediate work of the party injured, or the general services or the immediate work of the co-employee through or by whose act or omission he is injured; or, that it result from the negligence of a co-employee engaged in another department of labor, or engaged upon or in charge of any car upon which, or upon the train of which it is a part, the injured employee is not at the time of receiving the injury, or who is in charge of any switch, signal point, or locomotive engine, or is charged with dispatching trains or transmitting telegraphic or telephonic orders therefor; and whether such negligence be in the performance of an assignable or non-assignable duty. The physical construction, repair and maintenance of the roadway, track or any of the

structures connected therewith, and the physical construction, repair and maintenance, cleaning or operation of trains, cars or engines, shall be regarded as different departments of labor within the meaning of this section. Knowledge, by any such railroad employee injured, of the defective of unsafe character or condition of any machinery, ways, appliances or structures, shall be no defence to an action for injury caused thereby. When death, whether instantaneous or not, results to such an employee from any injury for which he could have recovered, under the above provisions, had death not occurred, then his legal or personal representative, surviving consort, and relatives (and any trustee, curator, committee or guardian of such consort or relatives) shall, respectively, have the same rights and remedies with respect thereto as if his death had been caused by the negligence of a co-employee while in the performance, as vice-principal, of a non-assignable duty of the master. Every contract or agreement, express or implied, made by an employee, to waive the benefit of this section, shall be null and void. This section shall not be construed to deprive any employee, or his legal or personal representative, surviving consort or relatives (or any trustee, curator, committee or guardian of such consort or relative), of any rights or remedies that he or they may have by the law of the land, at the time this Constitution goes into effect. Nothing contained in this section shall restrict the power of the General Assembly to further enlarge, for the above-named class of employees, the rights and remedies hereinbefore provided for, or to extend such rights and remedies to, or otherwise enlarge the present rights and remedies of any other class of employees of railroads or of employees of any person, firm or corporation.

Sec. 163. No foreign corporation shall be authorized to carry on, in this State, the business, or to exercise any of the powers or functions, of a public service corporation, or be permitted to do anything which domestic corporations are prohibited from doing, or be relieved from compliance with any of the requirements made of similar domestic corporations by the Constitution and laws of this State, where the same can be made applicable to such foreign corporation without discriminating against it. But this section shall not affect any public service corporation whose line or route extends across the boundary of this Commonwealth, nor prevent any foreign corporation from continuing in such lawful business as it may be actually engaged in within this State, when this Constitution goes into effect; but any such foreign public-service corporation, so engaged, shall not, without first becoming incorporated under the laws of this State, be authorized to acquire, lease, use or operate, within this State, any public or municipal franchise or franchises in addition to such as it may own, lease, use or operate when this Constitution goes into effect. The property, within this State, of foreign corporations shall always be subjected to attachment, the same as that of non-resident individuals; and nothing in this section shall restrict the power of the General Assembly to discriminate against foreign corporations whenever, and in whatsoever respect, it may deem wise and expedient.

Sec. 164. The right of the Commonwealth, through such instrumentalities as it may select, to prescribe and define the public duties of all common carriers and public service corporations, to regulate and control them in the performance of their public duties, and to fix and limit their charges therefor, shall never be surrendered nor abridged.

Sec. 165. The General Assembly shall enact laws preventing all trusts, combinations and monopolies, inimical to the public welfare.

Sec. 166. The exclusive right to build or operate railroads parallel to its own, or any other, line of railroad, shall not be granted to any company; but every railroad company shall have the right, subject to such reasonable regulations as may be prescribed by law, to parallel, intersect, connect with or cross, with its roadway, any other railroad or railroads; but no railroad company shall build or operate any line of railroad not specified in its charter, or in some amendment thereof. All railroad companies, whose lines of railroad connect, shall receive and transport each other's passengers, freight, and loaded or empty cars, without delay or discrimination. Nothing in this section shall deprive the General Assembly of the right to prevent by statute, repealable at pleasure, any railroad from being built parallel to the present line of the Richmond, Fredericksburg and Potomac railroad.

Sec. 167. The General Assembly shall enact general laws regulating and controlling all issues of stock and bonds by corporations. Whenever stock or bonds are to be issued by a corporation, it shall, before issuing the same, file with the State Corporation Commission a statement (verified by the oath of the president or secretary of the corporation, and in such form as may be prescribed or permitted by the commission) setting forth fully and accurately the basis, or financial plan, upon which such stock or bonds are to be issued; and where such basis or plan includes services or property (other than money), received or to be received by the company, such statement shall accurately specify and describe, in the manner prescribed, or permitted, by the commission, the services and property, together with the valuation at which the same are received or to be received; and such corporation shall comply with any other requirements or restrictions which may be imposed by law. The General Assembly shall provide adequate penalties for the violation of this section, or of any laws passed in pursuance thereof; and it shall be the duty of the commission to adjudge, and enforce (in the manner hereinbefore provided), against any corporation refusing or failing to comply with the provisions of this section, or of any laws passed in pursuance thereof, such fines and penalties as are authorized by this Constitution, or may be prescribed by law.

AN ACT

To put into effective operation the provisions of the Constitution relating to the creation, appointment and organization of the "State Corporation Commission," its jurisdiction, powers, functions and duties; the qualifications of the members and officers thereof, their appointment and salaries; the location of its offices, and places and times of its public sessions; its writs, processes, orders, findings and judgment; appeals from its orders, findings and judgments, and its expenses, etc.

Approved April 15, 1903.

Be it enacted by the General Assembly of Virginia, as follows:

1. That as used in this act the term "corporation" or "company" shall include all corporations chartered by the acts of the General Assembly of Virginia, or under the general incorporation laws of this State, or doing business therein, and all trusts, associations and joint-stock companies having any powers or privileges not possessed by individuals or unlimited partnerships, and shall exclude all municipal corporations and public institutions owned or controlled by the State; the term "charter" shall be construed to mean a charter of incorporation by or under which any such corporation is formed; the term "transportation company" shall include any company, trustee or other person owning, leasing or operating for hire a railroad, street railway, canal, steamboat or steamship lines; also any freight-car company, car association or car trust, express company, or company, trustee, or person in any way engaged in business as a common carrier over a route acquired, in whole or in part, under the right of eminent domain; the term "transmission company" shall include any company owning, leasing or operating for hire any telegraph or telephone line; the term "public service corporation" shall include all transportation and transmission companies, all gas, electric light, heat and power companies, and all persons authorized to exercise the right of eminent domain, or to use or occupy any street, alley or public highway, whether along, over or under the same, in a manner not permitted to the general public; the term "person," as used in this act, shall include individuals, partnerships and corporations, in the singular as well as in the plural number; the term "the commission" shall be construed to mean the "State Corporation Commission," and the word "officers," when used in connection with said commission, shall be construed to mean any clerk, bailiff, assistant or other appointee of the State Corporation Commission.

2. That the Governor shall, at least fifteen days before the first day of February, nineteen hundred and four, and at least fifteen days before the first day of February in each alternate year thereafter, appoint, subject to the confirmation of the General Assembly, in joint session, a citizen of this State,

possessing the qualifications prescribed by the Constitution and by law, to be a member of the "State Corporation Commission" (which shall be composed of three members), and whose term of office shall be that prescribed by the Constitution, and shall begin on the first day of February next succeeding his appointment and confirmation, except in the case of an appointee to fill a vacancy, or where the General Assembly fails to confirm an appointee to a full term of office before the date fixed by law for the commencement of his said term of office; in either case the term of office of any such appointee shall begin from the date of his qualification, and shall be for the unexpired portion of the term of office to which he shall be so appointed and confirmed. The members of the commission first appointed and confirmed, and those hereafter appointed and confirmed shall hold office for the respective terms for which they have been or may hereafter be appointed, and until their respective successors in office have been appointed, confirmed and qualified, unless they shall sooner be removed from office as prescribed by the Constitution or by law. The Governor shall commission each of the members of the commission, and said commission shall be filed by the members in the office of the clerk of the commission.

3. That no person shall be eligible to serve as a member of the State Corporation Commission who, on the date of the commencement of his term of office, shall be employed by or hold any office in relation to any transportation or transmission company, or is in any way financially interested therein, or is engaged in the practice of law; nor shall any person be eligible to appointment as a member of the commission unless at the time of his appointment he is a qualified voter under the Constitution and laws of this State. One of the commissioners shall have the qualifications prescribed for judges of the Supreme Court of Appeals.

4. That the members of the commission and the officers thereof, for whose appointment provision is made either by the Constitution or by law, before entering upon the discharge of the duties of their respective offices, shall, in addition to the oath prescribed by section thirty-four of the Constitution, severally take and subscribe the following oath, to-wit:

"I, ———, do solemnly swear (or affirm) that at the present time I am not employed by, and do not hold any office in relation to, any transportation or transmission company, and have not in any wise any financial interest in any such company, and am not engaged in the practice of law, and that during the term of my office as ——— I will not, either directly or indirectly, be employed by or hold any office in relation to any transportation or transmission company, or in any wise be financially interested in any such company, or be engaged in the practice of law, so help me God."

But the said additional oath shall be taken and subscribed by the first members of the commission and by the officers thereof as soon as practicable after the passage of this act.

The oaths prescribed by the Constitution and this act may be taken and subscribed before any officer authorized by the laws of this State to administer oaths, and shall be certified by such officer and recorded on the minutes of the proceedings of the commission, and then returned by its clerk as required by law as to the oaths of other State officers.

5. That the offices of the commission shall be located and its public sessions held in the city of Richmond, and all notices, writs and processes issued by

the commission shall be made returnable to, and command the corporation or person against whom directed, to appear before the commission and answer on a certain day to be named therein: Provided, however, the commission may, in its discretion, if public necessity or the convenience of the parties require, hold public sessions elsewhere in the State, and may order any notice, writ or process to be returnable to the place of any such session; and for the holding of any such session the commission may occupy the court-room of the court-house of the city or county wherein such session may be held, if said court-room shall not at the time be in use for the session of the court of any such city or county.

6. That the rooms in the State Library building now occupied as offices by the Railroad Commissioner shall be the offices of the commission, its clerk, bailiff, assistants and subordinates until otherwise provided by law, and the Register of the Land Office is hereby directed to have the said rooms fitted up in a suitable manner for the use and occupation of the commission and its officers. And the sum of five hundred dollars, or so much thereof as may be necessary, is hereby appropriated for that purpose out of any moneys in the treasury not otherwise appropriated.

7. That the commission shall have a clerk, a first assistant clerk, a bailiff and a stenographer (who shall also be a typewriter), each of whom shall have the qualifications for the office, be clothed with the power, discharge the functions and perform all the duties hereinafter prescribed, and such other duties as may be prescribed or required by the commission, and all of whom shall be appointed by the commission, and whose respective terms of office shall be as prescribed by the commission, and they shall be subject to removal by the commission as hereinafter in this act provided. The officers so appointed shall hold office until their successors have been appointed, qualified and given bond as required by law, unless they shall sooner be removed from office, as hereinafter provided.

8. That the officers of the commission shall at the time of their appointment be actual residents of this State, and qualified voters therein, under the Constitution and laws thereof.

9. That the persons appointed, confirmed and commissioned to be the first members of the commission under the provisions of section one hundred and fifty-five of the Constitution shall, as soon as practicable, meet in the office now used by the Railroad Commissioner and organize by taking and subscribing the oaths of office prescribed by the Constitution and by this act, and elect one of their number as chairman of the commission, appoint a clerk, a first assistant clerk, a bailiff and a stenographer; and when organized, the commission shall have all the powers, discharge all the functions and perform all the duties prescribed by the Constitution and by law.

10. That if any person heretofore or hereafter appointed and confirmed to be a member of the commission, or if any person appointed an officer of the commission, shall fail to qualify as required by the Constitution or by law, or to give any bond required by law of any such officer within thirty days after the date fixed by the Constitution or by law, as the commencement of the term of office to which he shall be appointed, then such office shall because of such failure to qualify, or to give any required bond within the time aforesaid, become vacant, and such vacancy, shall, in the case of members of the commission, be filled as prescribed by section one hundred and fifty-five of the

Constitution, and in the case of officers and appointees of the commission, be filled by appointment of the commission.

11. That the clerk of the commission shall keep a minute book in which shall be recorded all the proceedings, orders, findings and judgments of the public sessions of the commission, and the minutes of the proceedings of each day's public session shall be read and approved by the commission and signed by its chairman or acting chairman; he shall, subject to the supervision and control of the commission, have custody of and preserve all of the records, documents, papers and files of the commission, or which may be filed before it in any complaint, proceeding, contest or controversy, and said records, documents, papers and files shall be open to public examination in the office of said clerk to the same extent as the records and files of the courts of this Commonwealth; he shall, when requested, make and certify copies from any record, document, paper or file in his office, and, if required, affix the seal of the commission thereto, and except when made at the instance of the commission or on behalf of the Commonwealth, he shall charge and collect the same fees as are fixed by law for like services rendered by the clerks of the courts of this Commonwealth, and any such copy, so certified, shall have the same faith, credit and legal effect as copies made and certified by the clerks of the courts of this Commonwealth from the records and files thereof; he shall certify all allowances made by the commission to be paid out of the public treasury for witness fees, service of process or other expenses; issue all notices, writs, processes or orders awarded by the commission or authorized by law, or by the rules of the commission; he shall receive all fines and penalties imposed by the commission, all moneys collected on judgments, all registration fees required by law to be paid by corporations, all fees collected by any officer of the commission, and the tax on the seal of the commission, and shall keep an accurate account of the same, and what disposition has been made thereof, together with all fees collected by him for services rendered, either by him or his assistants, and shall, at least once in every thirty days during his term of office, render a statement of all such receipts and collections to the Auditor of Public Accounts, and pay the same into the treasury of the Commonwealth, and shall keep all such other accounts of such collections and disbursements, and shall make all such other reports thereof as may be required by law or by the regulations prescribed by the Auditor of Public Accounts, and generally shall have the powers, discharge the functions and perform the duties of a clerk of a court of record in all matters within the jurisdiction of the commission.

12. That the first assistant clerk of the commission shall have the power, discharge the functions and perform the duties in all matters within the jurisdiction of the commission of a deputy clerk of a court of record, and shall perform as well the duties of the clerk of the commission during the absence of said clerk, and in case of the death, resignation, incapacity or removal from office of the clerk, he shall be the acting clerk of the commission until the vacancy in the office of clerk shall be filled.

13. That the bailiff of the commission shall, in all matters within the jurisdiction of the commission, have the powers, discharge the functions and perform the duties of a sheriff or sergeant under the law; he shall preserve order during the public sessions of the commission, and may make arrests and serve and make return on any writ or process awarded by the commis-

sion, and execute any writ, order or process of execution awarded upon the findings or judgments of the commission in any matter within its jurisdiction.

14. The stenographer and other assistants and subordinates of the commission shall perform the duties required of them by law or by the commission, under its rules, regulations and requirements.

15. The commission shall require its clerk, first assistant clerk and bailiff, before entering upon the discharge of the duties of their respective offices, each to enter into bond, with surety to be approved by the commission, in such penalty as the commission may deem sufficient (not in any case less than five thousand dollars), conditioned for the faithful performance of the duties of their respective offices, and for the prompt and full accounting for and payment into the treasury of all moneys received by them, respectively, as officers of the commission. The said bond shall be made payable to the Commonwealth, and may be proceeded on or enforced in any circuit or corporation court in like manner as the official bonds of other officers of this Commonwealth, or of its courts. Said bonds shall be recorded in the record of the proceedings of the commission, and the original bonds transmitted by its clerk to the Auditor of Public Accounts, who shall file and preserve the same in his office.

16. The commission shall have power and authority to require, by its rules, regulations and requirements, all corporations chartered under the laws of this State, and all foreign corporations doing business in this State, to perform and discharge any public duty or requirement imposed upon such corporations by the Constitution or by law, and may require all such corporations to furnish such reports to the commission as may be provided by the Constitution or by law, and the commission may enforce against any such corporation, by its judgments and processes, any fine or other penalty imposed by law for the failure of any such corporation to perform any public duty required of it, or to comply with any requirement of law, or any lawful regulation of the commission in reference to the same. The commission may require the establishment by transportation companies of separate waiting-rooms at all stations, wharves or landings for the white and colored races.

17. It shall be the duty of the commission to make inquiry and examination from time to time into the acts and proceedings of railroad, canal, steamboat, steamship or other transportation companies, and other chartered common carriers and transmission companies, doing business in this State, their officers and agents, for the purpose of ascertaining whether anything has been done or omitted in violation or contravention of their charters or of the law.

18. The commission shall examine all the railroads and the works and equipment thereof, and the works and equipment of all other transportation companies, and keep itself informed as to their physical condition and the manner in which they are operating with reference to the security and accommodation of the public, and the compliance of the several companies with the provisions of their charters and the laws of the Commonwealth. And the provisions of this section shall apply to all railroads and other transportation companies, and to the corporations, trustee, receivers or other person owning or operating the same

19. Whenever in the judgment of the commission it shall appear that any transportation or transmission company has violated any law of this State, or has neglected in any respect or particular to comply with the terms of its

charter, or with the provisions of any of the laws of the Commonwealth, it shall give notice thereof in writing to such company, or person operating the same; and if the violation or neglect be continued after such notice, the commission shall take such proceedings and impose such fines or penalties within its jurisdiction as shall be necessary to compel such transportation or transmission company to comply with the terms of its charter and the provisions of the laws of the Commonwealth.

20. Whenever in the judgment of the commission it shall appear that repairs are necessary upon any railroad, or that any addition to its rolling stock, or addition or improvement in the equipment of any other transportation line, or any enlargement of or improvement in the station or station-house, waiting-rooms, wharves or landings, or any change in the mode of operating the roads or other transportation line, and conducting its business, is reasonable and expedient in order to promote the security and accommodation of the public, it shall give ten days' notice in writing to the company or person operating the road, or other transportation line, of the improvements and changes which it adjudges to be proper, designating when and where the contemplated action in the premises will be considered and disposed of, and such company or person shall be afforded a reasonable opportunity to introduce witnesses and to be heard thereon; and any such company or person failing or refusing to obey any valid order or requirement of the commission in the premises within such reasonable time, not less than ten days, as shall be fixed in the order of the commission, it may impose upon any such company or person the fines and penalties prescribed by the Constitution and by law for its or his failure to obey the orders and requirements of the commission and the requirements of the law, and enforce the payment and collection thereof by its judgments and processes.

21. Upon the complaint and application of the mayor or council of any city or town, or the board of supervisors of any county within which any part of any transportation or transmission line is located, it shall be the duty of the commission to make an examination of the physical condition and operation thereof. Before proceeding to make such examination in accordance with such application, the commission shall give to the applicants and the corporation or person operating any such line reasonable notice in writing of the time and place of entering upon the same. If upon such examination it shall appear to the commission that the complaint alleged by the applicant is well founded, it shall so adjudge and shall notify such corporation or person of its adjudication; and if such corporation or person fail for sixty days after such notification to remove the cause of complaint, the commission shall impose the fines and penalties provided by the Constitution and by law for its failure to obey the orders and requirements of the commission, and enforce the collection thereof by its judgments and processes.

22. That in all complaints, proceedings, contests or controversies by or before the commission, whether instituted by the Commonwealth or by the commission of its own motion, the Commonwealth shall be complainant, and the party against whom the complaint is preferred, or the proceeding instituted, shall be the defendant. Any party complainant or defendant in any complaint, proceeding, contest or controversy shall be entitled to process, to convene parties, compel the attendance of witnesses or the production of books and papers, in any proceeding or hearing before the commission.

23. That the commission, on hearing of all complaints, proceedings, contests or controversies in which it shall be called upon to decide or render judgment in its capacity as a court of record, shall observe and administer the common and statute law rules of evidence as observed and administered by the courts of this Commonwealth, in like manner as complainants and defendants in the courts of this Commonwealth.

24. That any person who shall wilfully swear falsely touching any material fact or matter in any complaint, proceeding, investigation, contest or controversy instituted or pending before the commission, shall be deemed guilty of perjury.

25. That the commission shall cause its rules of order and procedure to be entered upon the records of its proceedings and to be printed, as well as all amendments and additions to the same, and shall furnish copies thereof to county and city clerks, and to any citizen of this State, upon application therefor.

26. That the commission, before entering any judgment for any fine or penalty imposed by law, shall summon or rule the party upon whom such fine or penalty is sought to be imposed to appear before the commission at some public session to be designated in the process, to show cause against such fine or penalty, and why the same should not be imposed and judgment rendered therefor; Provided, that the provisions of this section shall not apply to contempts committed in the presence of the commission while in public session; and before the commission shall make any order, rule, regulation or requirement directed against any one or more companies by name, the company or companies to be affected by such order, rule, regulation or requirement shall first be given by the commission at least ten days' notice of the time and place when and where the contemplated action of the commission in the premises will be considered and disposed of, and shall be afforded a reasonable opportunity to introduce evidence and to be heard thereon, to the end that justice may be done; and before the commission shall make or prescribe any general order, rule, regulation or requirement, not directed against any specific company or companies by name, the contemplated general order, rule, regulation or requirement shall first be published in substance not less than once a week for four consecutive weeks in one or more newspapers of general circulation published in the city of Richmond, Virginia, together with notice of the time and place when and where the commission will hear any objections which may be urged by any person interested, against the proposed order, rule, regulation or requirement; and every such general order, rule, regulation or requirement made by the commission shall be published at length for the time and in the manner above specified before it shall go into effect, and shall also, as long as it remains in effect, be published in each subsequent report of the commission. Any corporation failing to refusing to obey any valid order or requirement of the commission within such reasonable time, not less than ten days, as shall be fixed in the order, may be fined by the commission such sum, not exceeding five hundred dollars, as the commission may deem proper, or in such sum in excess of five hundred dollars as may be prescribed or authorized by law; and each day's continuance of such failure or refusal after due service upon such corporation of the order or requirement of the commission shall be a separate offence: Provided, that should the operation of such order or requirement be suspended pending an

appeal therefrom, the period of such suspension shall not be computed against the company in the matter of its liability to fines or penalties: Provided, further, that the power of the commission to impose the penalties prescribed by the constitution or by law for the failure or refusal of any corporation to obey its valid orders and requirements, shall not be construed to relieve any company or corporation from the penalties now prescribed or hereafter to be prescribed by law for the failure or refusal of any such company or corporation to perform any public duty or requirement prescribed, or which may be prescribed by any law of this State, but that such penalties may be enforced by the commission in addition to the penalties authorized to be imposed by the Constitution and by law for failure or refusal to obey any of its valid orders or requirements.

27. The commission shall have power and authority in all matters of which it has jurisdiction under the Constitution or the laws of this Commonwealth, to render and enter up judgment for fines and penalties, or for the recovery of money, in any complaint, proceeding, contest or controversy, whether instituted of its own motion or otherwise, and to issue process of execution thereon, which may be levied and executed in like manner as executions awarded and issued upon the judgments or decrees of the courts of law or equity of this Commonwealth. All judgments of the commission for fines or penalties, for contempt, or for violation of any provision of the Constitution or the laws of this State, or for the failure or refusal of any corporation to obey and observe the lawful rules, regulations or orders of the commission, shall be entered up in favor of the Commonwealth, and when collected shall be paid by the clerk of the commission into the treasury, as hereinbefore provided.

28. The commission shall have powers and jurisdiction possessed and exercised under the law by the courts of record of this Commonwealth to punish for contempt by fine or imprisonment, or by both, any person duly summoned to appear and testify before the commission who shall fail or refuse to appear and testify, without a lawful excuse, or who shall refuse to answer any proper question propounded to him by the commission in the discharge of its duty, or who shall conduct himself in a rude, disrespectful or disorderly manner before the commission, or any of them, deliberating in the discharge of duty in public session, and may for any such contempt impose the same penalties, either by fine or imprisonment, or both, and render and enter up judgment in any such proceeding and enforce the same by process of execution or commitment to jail, or both, in the same manner and by like process and proceedings, and to the same extent, as may by law be done by any of the courts of this Commonwealth. The commission may commit any person adjudged by it guilty of contempt to the jail of any city or county in the Commonwealth, and the jailer thereof shall receive such person upon the commitment of the commission, attested by its clerk, first assistant clerk or acting clerk, and confine such person in the jail of his city or county, as the case may be, for the term of imprisonment specified in the commitment, unless sooner discharged therefrom by due process of law. The said jailer shall receive for the board of any person so committed the same allowance made by law for other persons confined in such jail, which shall be paid out of the public treasury upon the allowance of the commission, certified as hereinbefore provided. The fines and judgments of the commission in any

contempt proceeding may be reviewed, affirmed, reversed or modified, as justice may require, on writ of error from the common to the Supreme Court of Appeals.

29. That the commission shall, in all matters within its jurisdiction, have the power and authority to award and issue, have served, executed and returned any writ, notice, process, order or order of publication which may by law be awarded, issued, served, executed or returned by or to any court of law or equity in this Commonwealth, for the purpose of compelling the attendance of witnesses, the production of books and papers, the convening of parties or the enforcement and execution of its findings, orders or judgments.

30. That all writs, processes and orders of the commission shall run in the name of the Commonwealth, and shall be attested by its clerk, or first assistant clerk, or acting clerk, and shall be directed to its bailiff, and may be served, executed and returned by the said bailiff, in any city or county of this State, or by the sergeant or sheriff, or any constable, of any city or county in this State within his bailiwick. All writs, notices, processes or orders of the commission may be served, executed and returned in like manner and upon like persons or property as the process, writs, notices or orders of the courts of record of this Commonwealth, and when so served, executed and returned shall have the same legal effect. The bailiff or other officer serving or executing any writ, notice, process, or order of the commission shall receive the same fees and commissions allowed by law for like services to the sergeants and sheriffs of the cities and counties of this State: Provided, that the bailiff of the commission shall account for and pay to its clerk all fees and commissions received by him for any services which he may render, which shall be accounted for and paid by the clerk of the commission into the treasury, as hereinbefore provided. The bailiff, or any other officer hereinbefore named, who shall fail to execute and return any writ, notice, process or order of the commission, shall be subject to the penalties prescribed by law for failure to execute and return the process of any court, which penalties may be enforced by the judgment of the commission.

31. That the commission shall cause to be taxed and collected in all complaints, proceedings, contests or controversies instituted or pending before it, like fees and costs taxed and collected for like services by the officers of the courts of this Commonwealth; also the fees and mileage of witnesses attending upon its public sessions, and may enter judgment for the same and issue execution thereon, which execution may be levied and executed in like manner as execution issued upon the judgment or decree of the courts of law or equity of this Commonwealth: Provided, that no costs shall be taxed or collected against the Commonwealth except on appeals of corporations under the provisions of section one hundred and eighty of the Constitution, which have been aggrieved by the assessments and ascertainment made by the commission under sections one hundred and seventy-six and one hundred and seventy-eight of the Constitution.

32. That the judgment of the commission for the recovery of money, fines or penalties shall be a lien on the real estate of the judgment debtor when duly docketed and indexed in the judgment lien docket as the judgment of the courts of record are required by law to be docketed and indexed, in the county or city in which the real estate of the judgment debtor is located, and the lien of such judgment may be enforced in equity before any court having

jurisdiction to enforce liens. The clerks of the courts of the several cities and counties shall docket all such judgments on the lien docket of their respective courts when a copy thereof, certified by the clerk of the commission, shall be presented for that purpose.

33. That the sessions of the commission for the hearing of any complaint, proceeding, contest or controversy instituted or pending before it, whether of its own motion or otherwise, shall be public, and its findings, decisions and judgments shall be announced and rendered in public session. The judgments of the commission for fines or penalties, or for the recovery of money, shall take effect as of the date of such judgment, and when allowed by the commission in its order and entered up, the judgment shall bear interest from that date. The commission may by its rules provide for the number of its regular public sessions in each year, the time of their commencement, their duration and for their adjournment; and may also provide for extra or special public sessions when, in their judgment, such extra or special public sessions may be necessary or required. The commission shall hold at least one regular public session in every three months in each year.

34. That the Commonwealth, or any party aggrieved by any final finding, order or judgment of the commission shall have, of right, regardless of the amount involved, an appeal to the Supreme Court of Appeals, same to be taken and perfected within six months from the date of such final finding, order or judgment, and the Supreme Court of Appeals may, on petition of the Attorney-General, or any other party so aggrieved, if said petition be presented within six months from the date of the final finding, order or judgment, order or judgment, and may review, affirm, reverse or modify the same, ind, order or judgment, and review, affirm, reverse or modify the same, as justice may require, and enter therein such order as may be right and just. All such appeals shall be taken and perfected, heard and determined, and the mandate of the Supreme Court of Appeals certified down to the commission in the same manner as appeals in equity causes from the circuit or corporation courts of this Commonwealth to the Supreme Court; except such appeals shall be heard and disposed of promptly by the Supreme Court, irrespective of its place of session, next after *habeas corpus* and Commonwealth's cases already on the docket. Provided, however, this section shall not be construed to interfere in any way with the provisions of sub-sections (d), (e), (f) and (g) of section one hundred and fifty-six of the Constitution, as to appeals from the action of the commission, prescribing rates, charges or classification of traffic, or affecting the train schedule of any transportation company, or requiring additional facilities, conveniences, or public service of any transportation or transmission company, or refusal to approve a suspending bond, or requiring additional security thereon, or an increase thereof, but shall be construed to provide only for appeals from the final findings, orders and judgments of the commission in cases not expressly provided for by the Constitution.

35. That the commission may require a suspending bond on any appeal, in such penalty and with such surety thereon as it may deem sufficient, and may, during the pendency of any appeal, at any time, require the increase of any such bond or additional security thereon: Provided, however, there shall be of right, regardless of the amount, an appeal from the action of the commission refusing to approve a suspending bond, or requiring an increase

thereof, or additional security thereon, in like manner as provided by subsections (d), (e), (f) and (g) of section one hundred and fifty-six of the Constitution. The commission may also require bond for the payment of costs in such penalty, and with such security, as it may deem sufficient, in any complaint, proceeding, contest or controversy instituted or pending before it. All suspending bonds, and bonds for the payment of costs, taken or required to be taken by the commission, shall be made payable to the Commonwealth, and may be enforced in the name of the Commonwealth by motion or other legal proceeding or remedy before the commission, or in any circuit or corporation court of this Commonwealth having jurisdiction of a motion or action on such bonds, and the process and proceedings thereon shall be as provided by law upon bonds of the like character required and taken by any court of this Commonwealth, and the commission or such circuit or corporation court may render and enter up like judgments upon such bonds as may by law be rendered and entered upon bonds of like character, and process of execution shall issue upon such judgments, and may be levied and executed as provided by law in other cases.

36. That if any transportation company, upon the final decision of an appeal from the action of the commission prescribing rates, charges or classification of traffic, confirming or modifying the action of the commission, shall fail to refund in the manner and within the time prescribed in the notice of the commission all amounts which the appealing company may have collected pending the appeal, in excess of that authorized by such final decision, upon notice to such corporation by the commission of such final decision, then the commission, after thirty days' notice to any such company, may, unless the amount required by such order be paid to the clerk of the commission, render and enter judgment in the name of the Commonwealth, for the use of the persons, firms and corporations entitled to the same, against any such company for the aggregate amount of such collections and for costs, and may enforce the amount of such judgment and costs by process of execution, as hereinbefore provided as to the enforcement of the judgments of the commission. The commission shall, upon the collection of said judgment, forthwith distribute the amount thereof, through its clerk, among the parties entitled thereto, respectively, in such manner as it may by its rules or orders prescribe, and shall, upon the payment or collection of any such judgment, enter the same satisfied upon its records, and have the same entered satisfied on the judgment lien docket of the court of any city or county where the same may have been docketed, and the satisfaction of any such judgment shall be a bar to any further action or recovery against any such corporation to the extent of such recovery.

37. The commission may investigate the cause of any accident on any transportation line which in its judgment shall require investigation.

38. The commission is authorized to enter into contracts with the several railroads and other transportation companies doing business in this State, for the transportation of convicts, insane or other persons, who are cared for by the State, and of sheriffs and all necessary guards, to and from the penitentiary and several State hospitals in this State, upon such terms as the commission and the several companies may agree, not to exceed two cents per mile for each person transported under such contract. Said contracts may be renewed or extended for such time as the commission may deem to be to the interest of the State.

39. The commission shall determine the most direct and practicable route from each court-house by which to convey persons to the penitentiary and the several State hospitals, and shall file with the Auditor of Public Accounts, the Superintendent of the Penitentiary, the Superintendents of the several State hospitals, and the clerks of the several counties and corporations, a schedule of the route determined upon.

40. The commission shall furnish with such schedule certificates of transportation in the form agreed upon in its contract with the companies. Said certificates shall be signed by the clerk of the commission, and shall be taken up by the conductor or other agent authorized by said companies to collect fare, as other tickets or fares are collected. They shall be presented by the companies holding the same, either monthly or quarterly, as may be determined upon by the commission and the companies, to the Auditor of Public Accounts, who shall examine the same, and if found correct, pay them as other claims against the State are audited and settled.

41. The commission shall, annually, on the first day of January, publish a compilation of the statute laws governing common carriers of the State of Virginia, together with a compilation of the rules and regulations prescribed for their government by the commission, and shall furnish a sufficient number of copies to each railroad company or transportation company, or person operating the same, to enable such company or person operating the same, to post and keep posted conspicuously in every passenger and freight depot of the company a copy of such laws, rules and regulations; and every such company or person operating the same is hereby required to see that such copies, when furnished by the commission, are posted and kept posted in the manner prescribed.

42. That the commission shall have and use a common seal, to consist of a circular die with the coat-of-arms of Virginia and the title "State Corporation Commission" stamped upon the face of the die, and shall have power to affix said seal to any paper, record or document when necessary for the purpose of authentication, and such seal, when so affixed to any paper, record or document emanating from the commission or its clerk's office, shall have the same force and effect for authentication as the seal of any court of record in this State. The clerk of the commission shall collect a tax of one dollar for each impression of said seal upon any paper, record or document, for which tax he shall account to the Auditor of Public Accounts, and pay the same into the public treasury as hereinbefore provided.

43. That the commission shall keep a docket of all complaints, proceedings, contests or controversies instituted or pending before it, and all cases shall be numbered on the docket in the order in which they were instituted, and the papers therein jacketed and numbered in the same consecutive order, and when finally determined and disposed of, the papers and files shall be filed and preserved in the same numerical order and properly indexed for convenient future reference.

44. The commission shall by order entered upon the records of its proceedings, make all allowances to be paid out of the public treasury for expenses, witness fees and mileage, and for service of process, and when so allowed and certified by its clerk to the Auditor of Public Accounts, the last-named officer shall draw his warrant for the payment of the amount of any such allowance out of the public treasury: Provided, that the commission shall

not allow to any witness exceeding one dollar per day for his attendance, nor exceeding five cents per mile for each mile traveled to and from the place of attendance, and shall not make any allowances to be paid out of the public treasury save when the expenses incurred, the witness attendance, or the service of process, is at the instance of the commission, or on behalf of the Commonwealth.

45. That the commission shall have made and kept in its clerk's office a register of all corporations, which register shall contain the corporate names of all corporations heretofore chartered and existing at this date, so far as the same may be obtainable, and those hereafter chartered by the laws of this State, and of all foreign corporations heretofore or hereafter licensed to transact business in this State, and as to domestic corporations shall contain also the following information, to-wit: Date of incorporation. Names and residences of officers and directors. Amount of capital stock, and whether preferred or common, or both, and the amount of each. Amount of bonds to be issued. Nature of corporate enterprise or business to be conducted. The place of its principal or general office or place of business.

The Secretary of the Commonwealth shall forthwith prepare and furnish to the commission a list of all charters recorded in his office up to April first, nineteen hundred and three, containing the above information so far as shown by the records of his office.

46. The commission shall issue all charters and all amendments, extensions and renewal of charters, upon application, complying with the provisions of the incorporation of laws of this State, and when any charter or amendment, extension or renewal of a charter is issued, shall certify the same, under its seal, to the Secretary of the Commonwealth for recordation as required by law, and the commission shall have the granting of all licenses to foreign corporations to transact business in this State. The commission shall, before approving any application or petition for a charter, or granting any license to any foreign corporation to transact business in this State, require the payment of the fees prescribed by law, and on or before the first day of March in each year, in addition to the franchise tax and the fees otherwise prescribed by law, require each domestic corporation, other than a purely charitable institution, and each foreign corporation doing business in this State, to pay a registration fee as follows: Where the proposed maximum capital stock is fixed at fifteen thousand dollars or under, or if such corporation is organized on a mutual basis or without capital stock, five dollars; in excess of fifteen thousand dollars and not over fifty thousand dollars, ten dollars; in excess of fifty thousand dollars and not over one hundred thousand dollars, fifteen dollars; in excess of one hundred thousand dollars and not over three hundred thousand dollars, twenty dollars; and in excess of three hundred thousand dollars, twenty-five dollars; all of which fees shall be collected and received by its clerk and accounted for and paid into the public treasury as hereinbefore provided.

47. That the commission shall designate some State depository as a place of deposit for the moneys received by its clerk under this or any future act of the General Assembly, and shall require its clerk to deposit therein all moneys received by him at least once in every twenty-four hours, and all checks upon said depository drawn by said clerk shall be countersigned by the chairman or acting chairman of the commission. That the bailiff of the

commission, or any sergeant, sheriff or constable who shall collect any judgment, or any part thereof, rendered by the commission, shall, within ten days after such collection, pay the amount thereof, either in current funds or by certified check, to the clerk of the commission. Any officer of the commission, or any sergeant, sheriff or constable who shall omit or fail to perform any of the requirements of this section, shall be fined not less than five hundred dollars nor more than one thousand dollars, which may be imposed and judgment rendered therefor and enforced by the commission. All proceedings against any such officer, and the surety on his official bond, may be had as provided by law in reference to official bonds, for default in the accounting for or payment over of any moneys collected or received by him under the provisions of this act.

48. That the commission shall annually, on or before the first day of December, notify each corporation, subject to a registration fee of the amount thereof, and when the same is payable, and when paid its clerk shall promptly receipt therefor to the corporation paying the same, such notice to be mailed to the last address furnished by such company.

49. That all transportation companies operating in this State shall, on the order of the commission, attested by its clerk, or on an order signed by any member of the commission, furnish free transportation to the members of the commission and its officers, when travelling on official business, and the order for transportation shall show that the same is desired for official business.

50. That the commission shall have authority to purchase all necessary supplies and to have all necessary printing and publishing done, and to secure all telephone and telegraph service necessary to the efficient discharge of its duties, and the same shall be paid out of the fund appropriate for its incidental and contingent expenses: Provided however, that all printing necessary for the commission shall be done by the Public Printer on its order.

51. That the commission shall, on or before the first day of December in each year, tabulate and publish in statistical form such reports made to it in pursuance of the Constitution and laws of this State, as required by sub-section (a) of section one hundred and fifty-six of the Constitution proper, and shall, on the same date in each year, make report to the Governor as required by sub-section (i) of said section, to be by him laid before the General Assembly at each regular session thereof.

52. That any member of the commission who, during the term of his office, shall be directly or indirectly employed by, or hold any office in relation to, any transportation or transmission company, or in any wise become interested therein financially, or shall engage in the practice of law, or be guilty of misfeasance or malfeasance in office, shall be impeached and removed from office in the same manner provided for the impeachment and removal of judges of the Supreme Court of Appeals; and any officer of the commission for like cause, or for neglect of duty, or when, in the judgment of the commission, the public service will be promoted thereby, may be removed from office by the commission.

53. The Board of Public Works and the Railroad Commissioner shall, on the second day of March, nineteen hundred and three, or as soon thereafter as requested by the commission, surrender and deliver to the commission the records, books, files and papers of their respective offices, and thereafter said

records, books, files and papers shall be and remain a part of the records, books, papers and files of the commission.

54. That the annual salaries of the members and officers of the commission shall be as follows: Each commissioner, four thousand dollars; the clerk, two thousand dollars; the first assistant clerk, fifteen hundred dollars; the stenographer, twelve hundred dollars; and the bailiff, nine hundred dollars; and the Auditor of Public Accounts shall draw his warrant upon the public treasury for the payment of said salaries in equal monthly payments for each month of their respective terms of office.

55. This act shall not be construed to take away or impair the jurisdiction of any court of this Commonwealth to hear and determine any proceeding, suit or motion of which it now has jurisdiction, for the enforcement of any fine or penalty against any corporation under the laws of this State, but that the powers and jurisdiction of the commission to hear, determine and enforce such fines and penalties shall be construed to be concurrent.

56. The commission is hereby charged with all the duties and vested with all the rights, property, functions and powers heretofore performed, vested in and exercised by the Board of Public Works, except in so far as the same may be in conflict with the Constitution and laws of this State, and the commission shall particularly perform the duties and exercise the powers heretofore performed and exercised by said board, prescribed in sections fifty-nine to seventy-eight, inclusive, of this act.

57. The commission, or some member thereof, shall, and is hereby directed and authorized to, attend the sale of any work of internal improvement in which the State is a stockholder or otherwise interested, whether such sale be made by virtue of mortgage, judgment, decree or other lien.

58. If the works of any internal improvement company be not commenced and be completed within the time prescribed by law, or by its charter, or if after such works be completed the company abandon them, or for three successive years cease to use and fail to keep them in good repair, in each of these cases the State may proceed against such company by writ of *quo warranto*, or information in the nature of a writ of *quo warranto*, and if in any such proceeding there is a judgment against the company, the commission shall forthwith take possession of its works and property and sell the same (except the debts owing to the company), and convey the works and property so sold to the purchaser thereof as soon as the purchase money has been paid, the deed of conveyance to be executed by the chairman of the commission under its seal. The commission shall, moreover, collect, as far as practicable, the debts aforesaid, and apply the proceeds thereof and of the said sale, after deducting the costs and expenses of the collection and sale, to the discharge of the liabilities of the company, and whatever remains after said liabilities are discharged, pay into the treasury of the State. Upon such conveyance to the said purchaser, he shall forthwith be a corporation by any name which may be set forth in such conveyance, or any writing signed by him and admitted to record in the county or corporation wherein the conveyance shall be admitted to record; and to the corporation thus created all the provisions of section twelve hundred and thirty-four of the Code shall apply, except that the franchises, rights and privileges to which such corporation shall succeed and the duties which it shall perform, shall be such as would have been had or performed by the

first company but for the judgment aforesaid in the proceeding by writ of *quo warranto*, or information in the nature of a writ of *quo warranto*, save only as in said section provided.

59. It shall be the duty of the commission, with the consent of the board of supervisors of any county given at any regular meeting by a two-thirds vote of all elected in such county, where in their opinion the public interest will be promoted thereby, to transfer and convey the State's interest in any turnpike or plank road, or any part thereof, to the county or counties in which said road lies. The transfer shall be made by a formal order to be entered upon the minutes of the proceedings of the commission, and a copy to be transmitted by its clerk to the clerk of the circuit or county court for record in the clerk's office in each county where the said road lies.

60. The commission shall be vested with power to collect any fund or dividend due from any work of internal improvement in which the State is interested, and to pay the same into the treasury to the credit of the sinking fund.

61. The commission, for all works in which the State may hold stock heretofore subscribed and not disposed of, shall from time to time appoint one or more proxies to represent the stock held by or on behalf of the State in the company having control of such work: Provided, that the present proxies shall hold over until their successors are appointed.

62. In cases in which it may be desired by the commission, its proxies shall cause to be transmitted to it copies of the reports of the proceedings of the directors of the companies in which they are proxies, the proceedings of the stockholders thereof, and other documents relating to the works, and shall make such reports as the commission may require or to the proxies may seem proper.

63. In every company to the stock of which the Board of Public Works or the State has heretofore subscribed and which has not been disposed of, the commission shall appoint such portion of the directors as shall bear to the whole number of the directors of such company the same proportion, as nearly as possible, that the stock held on behalf of the State in such company bears to the whole capital stock thereof.

64. The appointment of directors in a company, according to the preceding section, shall be made by the commission before each annual meeting therein.

65. Proxies and directors appointed by the commission shall be in office from the time such appointment is in force until their successors are appointed, unless sooner removed. When a proxy fails to attend at any meeting, the commission, without removing him, may make a temporary appointment, to be in force during his absence.

66. The commission and the Second Auditor shall cause to be registered, in books to be kept in their respective offices for the purpose, all claims, stocks, bonds, choses in action, and all property, real or personal, due or belonging to the State, with such description thereof as will enable easy reference to the same by any State officer or person interested.

67. Any money forfeited to the commission, and any money which ought to be paid into the public treasury to the credit of the fund for internal improvement, shall be recovered, with interest on such money from the time the same ought to be paid, by motion, after fifteen days' notice or by action in the circuit court of the city of Richmond. The Second Auditor shall in-

stitute and prosecute in the name of the Commonwealth the proceedings after an order for such motion or action shall have been made by the commission.

68. The commission may appoint agents for the collection of its debts or claims, and authorize them to secure payment thereof on such terms as it may approve, except it shall not appoint an agent to collect any judgment, fine, or penalty rendered or imposed by the commission.

69. When the estate of any person taken under execution or for sale under any decree or deed of trust for any such debt or claim will not sell for the amount thereof, the commission may purchase such estate.

70. The commission may sell any estate so purchased, at such time and on such terms as the commission may deem advantageous, and the commission shall execute a deed conveying to the purchaser all the interest which the commission may have in such land.

71. For the services of any agent under this act, the commission may allow compensation not exceeding, in any case, five per centum on the money actually paid into the treasury.

72. Where the tolls of any canal, navigation, or bridge company are not prescribed by its charter, the commission shall fix such tolls as may seem to it reasonable, and may alter the same at its pleasure.

73. If in any company incorporated and organized before the first day of July, eighteen hundred and fifty, to the stock of which the Board of Public Works or the State has, before or since that date, subscribed, a resolution be adopted in general meeting of the stockholders (by the vote of the majority of the stockholders, other than the State), assenting to section sixty-five of this act, the same shall thenceforth be of the same force in respect to such company that it would be if it had formed a part of the act incorporating such company. If such assent be not given, the votes in the meetings of the stockholders of such company and the appointment of directors therein shall continue to be according to the laws in force on the day before the Code of eighteen hundred and eighty-seven took effect, unless it be a company whose charter is, by the terms thereof, subject to be altered, amended, or modified by the General Assembly; in which case the said section sixty-five shall be of the same force in respect to it as if such assent had been given.

74. That so much of the act entitled "an act to authorize the James River and Kanawha Company to make sale and transfer of all its works, property, and franchises to the Richmond and Alleghany Railroad Company, and to define the powers and duties of the Board of Public Works in reference thereto," approved February twenty-seventh, eighteen hundred and seventy-nine, as has not been carried into effect, shall continue in force, and the commission shall exercise all the powers and perform all the duties conferred and imposed upon the Board of Public Works by the said act.

75. The commission shall make report to the General Assembly at each regular session, showing the condition of each work made on the State account, or to the stock of which the Board of Public Works or the State had heretofore subscribed, and giving such other information in relation thereto as it may deem pertinent. And the Second Auditor shall also report to the General Assembly at such regular session a succinct statement relative to every such work, showing the gross amount of the year's income therefrom,

the net balance of such income remaining, after paying current expenses, and interest on debts due on account of the work, and what percentage such net balance is on the capital expended. On or before the first day of October the said reports shall be delivered to the superintendent of public printing, and he shall cause the same to be printed.

76. That sub-section twelve of section one hundred and eighty-three, and sections twelve hundred and twelve, twelve hundred and thirty-six, twelve hundred and thirty-nine, twelve hundred and fifty-four, twelve hundred and ninety-eight, twelve hundred and ninety-nine, thirteen hundred, as amended by an act of the General Assembly, approved March fourth, nineteen hundred; thirteen hundred and one, thirteen hundred and two, thirteen hundred and three, thirteen hundred and six, thirteen hundred and seven, thirteen hundred and eight, thirteen hundred and ten, thirteen hundred and eleven, as amended by an act of the General Assembly, approved March fourth, nineteen hundred; thirteen hundred and twelve, thirteen hundred and thirteen, thirteen hundred and fourteen, thirteen hundred and fifteen, thirteen hundred and sixteen, thirteen hundred and seventeen, thirteen hundred and eighteen, thirteen hundred and nineteen, thirteen hundred and twenty, thirteen hundred and twenty-one, thirteen hundred and twenty-two, thirteen hundred and twenty-three, thirteen hundred and twenty-four, thirteen hundred and twenty-five, thirteen hundred and twenty-six, thirteen hundred and twenty-seven, thirteen hundred and twenty-eight, thirteen hundred and twenty-nine, thirteen hundred and thirty, thirteen hundred and thirty-one, thirteen hundred and thirty-two, thirteen hundred and thirty-three, and thirteen hundred and thirty-seven of the Code of eighteen hundred and eighty-seven, and sections eleven, twelve and thirteen of the act of the General Assembly of Virginia, approved March third, eighteen hundred and ninety-two, entitled an act to further regulate and control common carriers doing business in this State, and further defining the duties of the Railroad Commissioner in relation thereto, be, and the same are hereby, repealed.

77. This act shall be in force from its passage.

PROVISIONS OF THE CONSTITUTION AND STATUTES OF VIRGINIA RELATING TO THE DUTIES IMPOSED UPON THE STATE CORPORATION COMMISSION IN THE MATTER OF ASSESSING THE PROPERTIES OF RAILROADS AND OTHER PUBLIC SERVICE CORPORATIONS. SECTIONS 176 TO 180 INCLUSIVE, OF THE CONSTITUTION OF VIRGINIA, AND SECTIONS 27, 29, 32 AND 34, OF THE REVENUE LAW APPROVED APRIL 16, 1903.

CONSTITUTION OF VIRGINIA.

Sec. 176. The State Corporation Commission shall annually ascertain and assess, at the time hereinafter mentioned, and in the manner required of the Board of Public Works, by the law in force on January the first, nineteen hundred and two, the value of the roadbed, and other real estate, rolling stock, and all other personal property whatsoever (except its franchise and non-taxable shares of stock issued by other corporations) in this State, of each railway corporation, whatever its motive power, now or hereafter liable for taxation upon such property; the canal bed and other real estate, the boats and all other personal property whatsoever (except its franchise and non-taxable shares of stock issued by other corporations) in this State, of each canal corporation, empowered to conduct transportation; and such property shall be taxed for State, county, city, town or district purposes in the same manner as authorized by said law, at such rates of taxation as may be imposed by them, respectively, from time to time, upon the real estate and personal property of natural persons: Provided, that no tax shall be laid upon the net income of such corporations.

Sec. 177. Each such railway or canal corporation, including also any such as is exempt from taxation as to its works, visible property, or profits, shall also pay an annual State franchise tax equal to one per centum upon the gross receipts hereinafter specified in section One Hundred and Seventy-eight, for the privilege of exercising its franchises in this State, which, with the taxes provided for in section one hundred and seventy-six, shall be in lieu of all other taxes or license charges whatsoever upon the franchises of such corporation, the shares of stock issued by it, and upon its property assessed under section one hundred and seventy-six; Provided, that nothing herein contained shall exempt such corporation from the annual fee required by section one hundred and fifty-seven of this Constitution, or from assessments for street and other public local improvements authorized by section one hundred and seventy; and provided, further, that nothing herein contained shall annul or interfere with, or prevent any contract or agreement by ordinance between street railway corpo-

rations and municipalities, as to compensation for the use of the streets or alleys of such municipalities by such railway corporations.

Sec. 178. The amount of such franchise tax shall be equal to one per centum of the gross transportation receipts of such corporations for the year ending June the thirtieth of each year, to be ascertained by the State Corporation Commission, in the following manner:

(a) When the road or canal of the corporation lies wholly within this State, the tax shall be equal to one per centum of the entire gross transportation receipts of such corporation.

(b) When the road or canal of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the tax shall be equal to one per centum of the gross transportation receipts earned within this State, to be determined as follows: By ascertaining the average gross transportation receipts per mile over its whole extent within and without this State, and multiply the result by the numbers of miles operated within this State: Provided, that from the sum so ascertained there may be a reasonable deduction because of any excess of value of the terminal facilities or other similar advantages in other states over similar facilities or advantages in this State.

Sec. 179. Each corporation mentioned in sections one hundred and seventy-six and one hundred and seventy-seven shall annually, on the first day of September, make to the State Corporation Commission the report which the law, in force January the first, nineteen hundred and two, required to be made annually to the Board of Public Works by every railroad and canal company in this State, not exempt from taxation by virtue of its charter, which report shall also show the property taxable in this State belonging to the corporation on the thirtieth day of June preceding, and its total gross transportation receipts for the year ending on that date. Upon receiving such report the State Corporation Commission shall, after thirty days' notice previously given, as provided by said law, assess the value of the property not exempt from taxation, of the corporation, and ascertain the amount of the franchise tax and other State taxes chargeable against it. All taxes for which the corporation is liable shall be paid on or before the first day of December following. The provisions of said law, except as changed by this article, shall apply to the ascertainment and collection of the franchise, as well as other taxes of such corporations. Said taxes, until paid, shall be a lien upon the property within this State of the Corporation owning the same, and take precedence of all other liens or incumbrances.

Sec. 180. Any corporation aggrieved by the assessment and ascertainment made under sections one hundred and seventy-six and one hundred and seventy-eight may, within thirty days after receiving a certified copy thereof, apply for relief to the circuit court of the city of Richmond. Notice of the application, setting forth the grounds of complaint, verified by affidavit, shall be served on the State Corporation Commission, and on the Attorney-General, whose duty it shall be to represent the State. The court, if of opinion that the assessment of tax is excessive, shall reduce the same; but if of opinion, that it is insufficient, shall increase the same. Unless the applicant paid the taxes under protest, when due, the court, if it disallow the application, shall give judgment against it for a sum, by way of damages, equal to the interest at the rate of one per centum per month upon

the amount of taxes from the time the same were payable. If the application be allowed, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid, with legal interest thereon, and costs, from the State or local authorities, or both as the case may be; the judgment to be enforceable by mandamus or other proper process issuing from the court finally adjudicating the application. Subject to the provisions of Article Six of this Constitution, the Supreme Court of Appeals may allow a writ of error to either party.

REVENUE LAW.

RAILWAY AND CANAL CORPORATIONS.

Sec. 27. Every railway and canal *corporation* of this State not exempted from taxation by virtue of its charter, and every railway canal *corporation* incorporated under the laws of any other State doing business in this State, shall report annually, on or before the first day of *September to the State Corporation Commission* all of its real and personal property of every description, as of the *thirteenth of June preceding*, showing particularly in what county or corporation the principal office or agency of such *corporation* is located in this State, and in what county or corporation such property is located, and also showing what part of such property is located in each school district of such county, and classifying the same under the following heads:

First. Roadway and track or canal bed.

Second. Depots, depot grounds and lots, station building and fixtures, and machine shops.

Third. Real estate not included in other classes.

Fourth. Rolling stock, including passenger, freight, cattle, or stock, baggage, mail, express, sleeping palace and all other cars owned by or belonging to the corporation; boats, machinery, depot and office furniture and equipments; houses and appurtenances occupied by lock-gate keepers and other employees: Provided, that foreign railway and canal corporations doing business in this State shall report and be assessed on the average amount of rolling stock habitually used by them in this State.

Fifth. Stores.

Sixth. Telegraph lines.

Seventh. Stocks, bonds, and other evidences of debt of other corporations and individuals and firms held by such company.

Eighth. Stocks, bonds, and other evidences of debt of any person or corporation, belonging to any such company, chartered in this State, in excess of its indebtedness, whether the same be held in trust or otherwise, by some other person, firm or corporation, within or without this State, which, for the purpose of this act, shall be considered to be located at the principal office of such company in this State.

Ninth. All other personal property of such company not enumerated in

either of the foregoing heads, which would be taxable under this act if the same belonged to an individual.

Every such *corporation* shall also report, on or before the first day of *September* of each year, the gross *transportation* receipts of the railway or canal for the twelve months preceding the *thirtieth day of June* of each year, and in all cases the report shall be so made as to give the data on which the same is made. If such railway or canal is only in part within the Commonwealth, the report shall show what part is within the Commonwealth, and what proportion the same bears to the entire length of the road or canal, and shall apportion the said receipts accordingly. The report herein required shall be verified by the oath of the president or other proper officer. The *State Corporation Commission* shall, after thirty days' notice previously given by it to the president, treasurer, or other proper officer of such corporation, proceed to ascertain and assess the value of the property, and the gross *transportation* receipts so reported, upon the best and most reliable information that can be procured; and to this end shall be authorized and empowered to send for persons and papers. The *State Corporation Commission* shall assess upon said property and gross transportation receipts the taxes imposed thereon by law.

A *certified* copy of the assessment, when made, shall be immediately forwarded by the clerk of the *State Corporation Commission* to the Auditor of Public Accounts, and to the president or other proper officer of each railway and canal corporation so assessed, whose duty it shall be to pay into the treasury of the State, on or before the first day of *December* following, the taxes upon its property, and the franchise tax upon its gross transportation receipts as shown by said copy of the assessment.

The *State Corporation Commission* shall at such time as it may elect on or before the fifteenth day of *October* following, proceed to ascertain and assess the gross transportation receipts of any railway or canal corporation which has failed to make the report herein required, and shall also assess the value of the property of any such corporation, except its franchise and non-taxable shares of stock issued by other corporations and owned by it, at a fair cash valuation upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers, and said commission shall assess upon such gross transportation receipts and property the taxes imposed thereon by law. A certified copy of the assessment, when made shall be immediately forwarded by the clerk of the *State Corporation Commission* to the Auditor of Public Accounts and to the president or other proper officer of such railway or canal corporation so assessed, whose duty it shall be to pay into the treasury of the State within thirty days after receiving said certified copy of the assessment, the taxes upon its property and the franchise tax upon its gross transportation receipts as shown by said copy of the assessment.

Such taxes so assessed, and a *penalty* in addition thereto of five per centum thereon, if the said taxes be not paid at the time provided herein, shall be collected by the treasurer of any county or city in which such *corporation* owns property, to whom the auditor may deliver a copy of the assessment. The treasurer may distrain and sell any personal property of such *corporation*, and shall pay the amount of said taxes and penalty

into the treasury within one month from the time of delivery to him of the copy as aforesaid. The road-beds, depots, depot grounds, rolling stock, tools, oil, and other articles used in operating railroads owned by mining, lumber, and like companies which transport passengers or freight for others than such owners, shall be assessed by the *State Corporation Commission* in the mode prescribed by this act. All other property of such mining, lumber, and like companies shall be assessed by the commissioner of the revenue upon the land and personal property books of the counties and cities where located. Mining, lumber, and like companies operating railroads to transport passengers or freight for others, shall be construed as in the provision of this section as to all of their property, except their real estate, not used as a part of their road-bed or for depot purposes, which shall be assessed by the commissioner of the revenue in the district or city wherein situated.

It shall be the duty of the *State Corporation Commission* to prepare and furnish to the several corporations required to make reports under this section forms for such reports, which said corporations shall use in making the reports required of them. *And any such corporation which shall fail to make the report hereinbefore required, within the time herein prescribed shall be liable to a fine of not less than one hundred dollars, nor more than two hundred and fifty dollars, for each day such corporation may be in default in making such report.* The said fine to be imposed and judgment entered therefor by the *State Corporation Commission* after thirty days' notice to any such defaulting corporation to appear before the said commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia. It shall be the duty of the clerk of the *State Corporation Commission* to furnish to the council of every city and town, and to the board of supervisors of every county wherein any property belonging to such corporation is situated, a certified copy of the assessment made by the *State Corporation Commission* of such corporation's property, which shall definitely show the character of the property, its value and location for purposes of taxation in each county, city, town, and school district, so that county, city, town, and school district levies may be laid upon the same: Provided, however, that it shall be the duty of the county superintendent of schools in each county in which a railway or canal is located and operated, to furnish, on or before the first day of *July* in each year, to such railway or canal corporation or corporations the boundaries of each school district of said county in which any part of such railway or canal and its property is situated.

EXPRESS COMPANIES DOING BUSINESS IN THIS STATE, AND STEAMSHIP, STEAMBOAT, AND STEAM FERRY COMPANIES, WHICH MAY RUN STEAMBOATS, STEAMSHIPS, OR OTHER FLOATING PROPERTY, FOR THE TRANSPORTATION OF PASSENGERS OR FREIGHT.

29. Each express company doing business in this State, and each steamship, steamboat, and steam ferry company, which may run steamships, steamboats, or other floating property, for the transportation of passengers or freight, shall report annually, on or before the first day of September,

to the State Corporation Commission, all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county, and school district the property is located, and classifying the same under the following heads:

First. All express cars, steamships, steamboats, and other floating property, their machinery, equipments, and horses and wagons.

Second. All depots, wharves, sheds, offices, stores, docks, machine shops, granaries, elevators, and other buildings.

Third. All real estate and personal property not included in the foregoing classification.

Each such company except express companies, shall also give in said report its gross and net receipts in excess of six hundred dollars for the year ending on the thirtieth day of June preceding. The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

The State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer, assess the value of the property of each of such companies, and shall assess the net receipts in excess of six hundred dollars, except express companies.

Should any such company fail to make the report required by this section on or before the first day of September, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and shall, unless it be an express company, ascertain its net receipts in excess of six hundred dollars, and in the execution of such duty shall be authorized and empowered to send for persons and papers.

The State Corporation Commission shall assess upon said property and net receipts in excess of six hundred dollars the taxes imposed thereon by law.

A certified copy of the assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the Council of every city and town, and to the Board of Supervisors of every county, wherein any property belonging to such company is situated, a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value, and location for the purpose of taxation in each city, town, county, and district, so that city, town, county, and district levies may be imposed upon the same: Provided, however, that it shall be the duty of the county superintendent of schools in each county in which any such express company, steamship, steamboat, or steam ferry company owns property, on or before the first day of July in each year, to furnish to such express company, steamship, steamboat, or steam ferry company the boundaries of the school districts of said county wherein any such property is situated.

Any such company failing to pay said taxes into the treasury within the

time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Any such company which shall fail to make the report hereinbefore required, within the time herein prescribed, shall be liable to a fine of not less than twenty-five dollars, nor more than one hundred dollars, for each day such company may be in default in making such report. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before said Commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

SLEEPING CAR, PARLOR CAR, AND DINING CAR COMPANIES.

32. Each sleeping car, parlor car, and dining car company having any portion of its capital invested in and used in this State shall report annually, on or before the first day of September, to the State Corporation Commission the cash value of its entire capital invested and used in the operation of sleeping, parlor and dining cars, the whole number of miles operated by it in this and other States, and the number of miles operated by it in this State on the thirtieth day of June preceding.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

Every such company which shall fail to make the report required in this section within the time herein prescribed shall be liable to a fine of *not less than five hundred dollars, nor more than two thousand five hundred dollars*. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

The State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer of such company, assess the cash value of that proportion of the capital of such company which is invested in and used in this State, and in order to determine the amount of the capital of such company which is taxable in this State, there shall be taken as a basis of assessment such a proportion of the cash value of the entire capital of such company invested in the operation of sleeping, parlor, dining cars, as the number of miles operated by it in this State bears to the whole number of miles operated by it in this and other States. Should any such company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, ascertain its entire capital invested in the operation of sleeping, parlor and dining cars, and the number of miles operated by it in this State, and the number of miles operated by it in this and other States, and shall in the manner hereinbefore prescribed assess the cash value of that proportion of the capital of such company which is invested and used in this State, and in the execution of such duty shall be authorized and empowered to send

for persons and papers. The State Corporation Commission shall assess upon said property the taxes imposed thereon by law.

A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts, and to the president or other proper officer of such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

Any such company failing to pay said taxes into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

TELEGRAPH AND TELEPHONE COMPANIES.

34. Each incorporated telegraph and telephone company doing business in this State, and each firm, person or association owning or operating a telegraph or telephone line in this State, shall report annually, on the first day of September, to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what corporation, county and school district the property is located, and classify the same under the following heads:

First. Number of miles of line of poles or conduits owned or operated by it within this State on the thirtieth day of June preceding in each city, county, town and school district.

Second. Number of miles of wire in excess of one wire in each city, county, town and school district.

Third. Real and personal property, including the value of the telephone instruments, switchboards, et cetera, and the value of telegraph instruments, apparatus, et cetera, in each city, county, town and school district.

Fourth. The gross earnings and receipts in this State for the twelve months next preceding the thirtieth day of June.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

The State Corporation Commission shall after thirty days' notice previously given by it to the president or other proper officer of each of such companies, incorporated under the laws of this or any other State, assess the value of its property. Should any such incorporated company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and assess upon said property the taxes imposed by law, and shall also assess the license tax imposed by law upon every such company, and in the execution of such duty shall be authorized and empowered to send for persons and papers.

The State Corporation Commission shall assess upon said property the taxes imposed by law.

A certified copy of the assessment, when made, shall be immediately forwarded by the Clerk of the State Corporation Commission to the Auditor of Public Accounts, and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the Clerk of the State Corporation Commission to furnish to the Council of every corporation, and to the Board of Supervisors of every county, wherein any property belonging to any such company is situated, a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and location, for the purposes of taxation in each city, county and district, so that the city, town, county, district and road levies may be imposed upon the same.

Upon the receipt of every such report from a person or firm, not incorporated, operating a telegraph or telephone line in this State, a certified copy of each such report shall be immediately forwarded by the Clerk of the State Corporation Commission to the Auditor of Public Accounts, and it shall be the duty of the Auditor of Public Accounts forthwith to require all the telegraph or telephone lines and wires of each such firm, or person, throughout the State, and each county, district, city or town thereof, to be assessed at a fair valuation by the commissioner of revenue of the county, district or city wherein the chief office of such firm, or person, is located, and all other property of each such firm, or person, to be in like manner assessed by the commissioner of revenue of the county, district or city wherein located, and every such assessment shall be returned to the Auditor of Public Accounts within thirty days after the same is made. A certified copy of the assessment, when made and returned, shall be immediately forwarded by the Auditor of Public Accounts to the chief officer of such telegraph or telephone firm, or to such person, whose duty it shall be to pay into the treasury of the State, on or before the first day of December following, the taxes assessed against it. A firm or person failing to make such report shall be immediately assessed, under the direction of the Auditor of Public Accounts, by any commissioner or commissioners of the revenue designated by him for that purpose, rating each mile of telegraph or telephone line at its real value, and not less than one hundred and twenty-five dollars for one wire per mile, and twenty-five dollars for each additional wire per mile; and ascertaining the value of all other property, real and personal, owned by such telegraph or telephone firm or person, in the mode prescribed by law for ascertaining the value of property of individuals for the purposes of taxation, and a tax shall at once be levied on such value so ascertained, at the annual rate levied upon the value of other property for the year. If any such telegraph or telephone firm or person shall fail to make such report to the Auditor of Public Accounts, such firm or person shall also be liable to a fine of not less than five hundred dollars, nor more than two thousand five hundred dollars; the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said Commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia. Any such firm or person may seek redress against any erroneous assessments made under this section, in the mode prescribed by law for the redress against erroneous assessment of the property of individuals.

It shall be the duty of the county superintendent of schools in each county in which any such telegraph or telephone company or firm or person operating a telegraph or telephone line owns property, on or before the first day

of July in each year, to furnish to such telegraph or telephone company, firm or person the boundaries of the school districts of said county wherein any such property is situated.

Any such company, firm or person failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

RULES OF PRACTICE AND PROCEDURE BEFORE THE STATE CORPORATION COMMISSION OF VIRGINIA.

Adopted October 6, 1903.

PUBLIC SESSIONS.

1. The regular public sessions of the Commission, sitting as a court, for the hearing of contested cases and matters properly coming before it, will be held at its offices, in the city of Richmond, on the second Monday in January, April, June, September and November in each year. These sessions may be adjourned from time to time, and shall last so long as the business before the Commission and the public interests may require. These sessions may be adjourned, during their respective terms, to any other place in the State, upon order of the Commission, that the public necessity or the convenience of the parties require an adjournment.

Special judicial sessions of the Commission may be held at any time upon order of the Commission, or a majority of its members, in the city of Richmond, or elsewhere in the State, for the hearing of all matters over which the Commission has jurisdiction.

PARTIES.

2. All complaints, proceedings, contests or controversies before the Commission shall be instituted in the name of the Commonwealth as complainant, and the party against whom the complaint is preferred, or the proceedings instituted, shall be the defendant; in all proceedings instituted by the Commission, of its own motion, the complainant shall be "The Commonwealth at the relation of the State Corporation Commission;" in all other complaints and proceedings instituted by parties, the complainant shall be styled "The Commonwealth at the relation of _____."

Any person, firm, corporation or association, or any commercial body, may institute a complaint before the Commission. When instituted by an unincorporated association or mercantile body, the complaint must be in the name of a committee of not less than two persons on behalf of such association or body.

When the complaint concerns anything done, or omitted to be done, by a single carrier or other corporation, no other need be made a party, but if it relates to joint tariffs, or questions in which two or more carriers or other corporations are interested, all such must be made parties. A complaint may embrace several carriers, or lines of carriers, operated separately, in the

same proceeding, when the subject matter of the complaint involves substantially the same violation of the law, or of the rules and regulations of the Commission, by the several carriers or lines. Persons or carriers not originally parties may apply, in any pending case or proceeding, for leave to intervene, and to be heard upon the questions involved. Such application must be by petition, verified by oath, which must set forth the petitioner's interest in the proceeding.

PETITIONS AND COMPLAINTS.

3. All complaints for the redress of alleged grievances or violation of law by the defendant must be in writing and addressed to the Commission. Such petition or complaint must distinctly and plainly set forth the grounds of complaint, the items being numbered, and the petition or complaint must be verified by affidavit. The name of the corporation, or other parties complained against, must be stated in full, and the address of the complainant, with the name and address of his attorney or counsel, if any, must appear upon the petition, when the complaint is made otherwise than on the motion of the Commission.

NOTICE.

4. The petition or complaint may be filed before the Commission, or with its clerk, and, thereupon, a notice, in the form of a writ, shall be issued, according to law, by the clerk, directed to the bailiff of the Commission or other proper officer, summoning the defendant or defendants to appear before the Commission on the day named therein, which shall be not less than ten days from the filing of the complaint. The said writ and notice, and a copy of the complaint, shall be served upon the defendant or defendants, and return made according to law.

ANSWERS.

5. Upon the day named in the writ, or notice, the defendant or defendants shall file before the commission an answer in writing, specifically admitted, or denying, by items, the material allegations of the complaint, and setting forth the facts which will be relied upon to support any such denial. The answer shall be verified by affidavit, and be signed by the attorney or counsel, if there be such. If the parties are ready, upon the filing of the answer, the Commission may proceed at once to hear the matter of contest. If either party be not prepared for the hearing, then an adjournment may be had and the day of the hearing fixed upon the application of either party, in the discretion of the Commission.

Instead of answering the complaint, defendant or defendants may demur to the same, filing a demurrer in writing on the return day.

AMENDMENTS.

6. Upon the application of any party, amendments to any complaint or answer in any proceeding or investigation may be allowed by the Commission, in its discretion.

STIPULATIONS OR AGREED FACTS.

7. The parties to any complaint or proceeding before the Commission may, by stipulation in writing, filed with the Commission, agree upon the facts, or any portion thereof, involved in the controversy, which stipulation shall be recorded and used as evidence on the hearing. It is desired that the facts be thus agreed upon whenever practical.

HEARINGS.

8. Upon the filing of the answer, the hearing will proceed at once, or the Commission will assign the time and place for the same. Witnesses will be examined orally before the Commission, unless testimony or facts are agreed upon, as otherwise provided in these rules. The petitioner or complainant must prove the existence of the facts complained of, unless they are admitted or the defendants be in fault by failing to answer. Facts alleged in the answer must be proved by the defendant or defendants, unless admitted by complainant. In cases of failure to answer, the Commission will take such proof of the charge as may be deemed reasonable and proper, and make such order thereon as the circumstances of the case may require.

DEPOSITIONS AND WITNESSES.

9. The testimony of any witness may be taken by deposition, at the instance of a party, in any proceeding or investigation before the Commission after the same is at issue by the filing of the answer. Such depositions must be after notice, and before the officer required and allowed by the statutes of Virginia. Any party, complainant or defendant, shall be entitled to process to compel the attendance of witnesses or the production of books and papers before the Commission. Such process will be issued, for proper service and return by the clerk of the Commission, upon application of any party to the proceeding. When depositions are taken, they must be returned to the clerk of the Commission, as depositions are required by law to be returned to the clerk of a court of chancery.

ARGUMENT.

10. Whenever requested by the proper authorities, the Attorney-General of the State may represent the complainant in any proceeding.

Arguments may be made orally before the Commission, or written or printed briefs may be filed in any case within such time as may be prescribed by the Commission in such case. For convenience in reading and filing, it is requested that, whenever practicable, in cases of importance, arguments be printed.

SPECIAL MATTERS.

11. In the performance of special functions of a judicial nature, imposed upon it directly by law, and not instituted by any complainant, such as the assessment of property of corporations and other like matters, such notices will be given and proceedings be had, as are required by the statutes under which the Commission acts in the performance of such duties.

GENERAL BUSINESS.

12. The offices of the Commission, on the fourth floor of the City Hall of Richmond, will be open for the transaction of business on week days from 9 A. M. to 6 P. M. When the Commission is not in session, applications for charters and all papers to be presented to the Commission, or filed in its offices, may be left with the clerk. Official communications by mail should be addressed to the "State Corporation Commission," and not to the chairman or any member of the Commission individually.

RULES AND REGULATIONS

RELATING TO

Storage, Demurrage and Car Service

IN VIRGINIA,

Prepared and Prescribed by the

State Corporation Commission.

In effect on and after the 16th day of May, 1904.

STATE CORPORATION COMMISSION.

In the City of Richmond, 10th day of May, 1904.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Transportation Companies, etc.

In the matter of fixing and prescribing a schedule of rules and regulations governing transportation companies as to time limit for placing empty cars, and delivery of freight at its destination, and as to storage, demurrage, and car service.

The rules and regulations prescribed by the Commission in its order entered on the 13th day of August, 1903, and affirmed as just, reasonable and valid by the Supreme Court of Appeals of Virginia in an order entered in that court on the 24th day of March, 1904, having been published at length, as required by law, once a week for four consecutive weeks in one of the newspapers of general circulation published in the city of Richmond.

It is now Ordered that the said rules and regulations be in effect on and after the 16th day of May, 1904, and from that date on, shippers, consignees and transportation companies, and all others affected by said rules and regulations within the State of Virginia, shall be governed by the same.

BEVERLEY T. CRUMP,
HENRY FAIRFAX,
HENRY C. STUART,

Commissioners.

RULES AND REGULATIONS

All Storage, Demurrage and Car Service Charges, and all Car Detention Charges, shall be as prescribed in these rules. Nothing in these rules shall apply to shipments of live stock and perishable freight, which shipments shall be governed by the statutes now in force, with such additional requirements as may be ordered by the Commission from time to time. In all computation of time under these rules, Sundays and legal holidays are to be excluded.

RULE I.

When a shipper makes verbal or written application to a railroad company for a car or cars, to be loaded with any kind of freight, embraced in the tariff of said company, stating in said application the character of the freight, and its final destination, the railroad company shall furnish same within four days from 7 o'clock A. M. the day following such application.

Or, when the shipper making such application specifies a future day on which he desires to make a shipment, giving not less than four days' notice thereof, computing from 7 o'clock A. M. the day following such application, the railroad company shall furnish such car or cars on the day specified in the application.

For failure to comply with this rule, the company so offending shall forfeit and pay to the shipper applying the sum of \$1.00 per car per day, or fraction of a day's delay after expiration of free time, upon demand, in writing, made within thirty days thereafter by the shipper: Provided, however, that this rule shall not apply to shipments of coal and coke from mines and ovens.

RULE II.

When freight in carloads or less is tendered to a railroad company, and correct shipping instructions given, the railroad agent must immediately receive the same for shipment and issue bills of lading therefor, and whenever such shipments have been so received by any railroad company, they must be carried forward at the rate of not less than fifty (50) miles per day of twenty-four hours, computing from 7 o'clock A. M. the day following receipt of shipment, and for failure to receive and transport such shipments within the time prescribed, the railroad company so offending shall forfeit and pay to the shipper the sum of \$1.00 per car per day, or fraction thereof, on all carload freight, and one cent per hundred pounds per day, or fraction thereof, on freight in less than carloads, with minimum charge of five (5) cents for any one package, upon demand, in writing, by the shipper, or other party whose interest is affected by such delay: Provided, that in computing the time of freight

in transit, there shall be allowed twenty-four hours at each point where transferring from one railroad to another, or re-handling of freight, is involved.

The period during which the movement of freight is suspended on account of accident, or any cause not within the power of the railroad company to prevent, shall be added to the free time allowed in this rule, and counted as additional free time.

RULE III.

Railroad companies shall, within twenty-four hours after arrival of shipment, give notice, by mail or otherwise, to consignee of the arrival of shipments, together with the weight and amount of freight charges due thereon, and where goods or freight in carload quantities arrive, such notice shall contain also identifying numbers, letters and initials of the car or cars, and if transferred in transit, the number and initials of the car in which originally shipped. Any railroad company failing to give such notice shall forfeit and pay to the shipper, or other party whose interest is affected, the sum of \$1.00 per car per day, or fraction of a day's delay, on all carload shipments, and one cent per hundred pounds per day, or fraction thereof, on freight in less than carloads, with minimum charge of five (5) cents for any one package, after the expiration of the said twenty-four hours: *Provided*, that not more than one dollar per day be charged for any one consignment not in excess of a carload.

(a) This rule is applicable also to steamboat and steamship lines.

RULE IV.

Railroad companies shall deliver freight at their depots or warehouses, or, in case of shipments for track delivery, shall place loaded cars at an accessible place for unloading within twenty-four hours after arrival, computing from 7 o'clock A. M. the day following arrival of same. Except that carload shipments for track delivery at local stations having not more than one team track, shall be placed at an accessible point for unloading by the conductor of the train on which the car arrives. The shipper or consignee shall be paid \$1.00 per day per car for each day, or fraction of a day, such delivery is so delayed.

RULE V.

All carload freight, or freight carried at carload rates, and all freight in cars, whether full carload or not, taking track delivery, shall be subject to the demurrage, or car service charges prescribed in these rules.

RULE VI.

A shipper, on whose order a car or cars have been placed for loading, shall be allowed forty-eight hours for the loading of such car or cars, computing time from 7 o'clock A. M. the day after such car or cars have been placed subject to the order of shipper, and thereafter a demurrage

charge of not more than \$1.00 per car per day, or fraction of a day, may be assessed and collected on all such cars as have not been tendered to the railroad company with shipping instructions within said forty-eight hours: *Provided*, however, that should the shipper fail to begin loading within forty-eight hours after the expiration of free time, the railroad company shall consider the car or cars released, and may assess and collect \$2.00 on each car, covering the demurrage then due.

Railroad companies shall not be compelled to furnish cars for future shipments to parties in default as to the payment of the demurrage charges, herein last provided for, until such demurrage charges have been paid.

If, after placing the car or cars required by this rule, the railroad company shall, during or after free time, temporarily remove all or any of them, or in any way prevent, obstruct or delay the loading of same, the shipper shall not be chargeable with the delay caused thereby.

When, by reason of delay or irregularity on the part of the railroad company in filling orders, cars are bunched in excess of the ability of the shipper to load, as indicated in his applications, the shipper shall be allowed separate and distinct periods of free time within which to load the car or cars specified in each separate application.

RULE VII.

A car or cars detained or held at point of shipment for want of proper shipping instructions, or by reason of imperfect or excessive loading, where loading is done by shipper, shall be subject to a demurrage charge of \$1.00 per car per day, or fraction of a day, said car or cars are so detained or held. In cases of imperfect or excessive loading, the shipper shall be notified thereof as early as practicable after said car or cars have been received from him, in which case car service charges shall begin at the time of notification.

RULE VIII.

Legal notice, as referred to in these rules, may be either actual or constructive. Where the consignee or his agent is personally served with notice of the arrival of freight at or before 6 P. M. of any day, free time begins at 7 o'clock A. M. on the day after such notice has been given. Constructive notice referred to consists of posting notice by mail to consignee. Where this mode of giving notice is adopted, there shall be twenty-four hours additional free time: *Provided*, however, that when, in any case where notice of arrival is given by mail, the consignee shall make oath that neither he, his agents, nor employees, have received such notice, then he will be held not to have received legal notice by reason of posting of said notice by mail.

RULE IX.

All package freight unloaded by railroad companies in their depots or warehouses, and all freight which, in order to release cars, is unloaded

in the yard space of a railroad company, which is not removed by the owners thereof from the custody of the railroad company, within forty-eight hours, computing from 7 o'clock A. M. of the day following legal notice of arrival, may be subject to the charge of storage for each day, or fraction of a day, it may remain in the custody of the railroad company, as follows:

In less than carloads, not more than one cent per hundred pounds per day, or fraction thereof; in carload quantities, not more than ten cents per ton of 2,000 pounds per day, or fraction thereof, but not exceeding \$1.00 per car per day, or fraction of a day: *Provided*, that in no case shall the amount so collected for storage of a less than carload shipment exceed the amount authorized to be charged as storage or demurrage on a carload of similar freight for the same length of time when not unloaded from car, as provided by the demurrage rules.

(b) This rule shall apply also to steamboat and steamship companies unloading package freight in their warehouses, except that one hundred and twenty (120) hours of free time shall be allowed instead of forty-eight.

RULE X.

Loaded cars containing fertilizers, hay, coal, coke, brick, and lumber in covered cars, and the following articles in bulk: Meat, potatoes, grain, and grain products, cotton seed, and cotton seed hulls, taking track delivery, which are to be unloaded by consignee, but are not unloaded within seventy-two hours, computed from 7 o'clock A. M. the day following the day legal notice of arrival is given (having been placed at an accessible point for unloading), may be subject thereafter to a charge for demurrage of \$1.00 per car for each day, or fraction of a day, that they may remain loaded in possession of the railroad company. All other loaded cars, taking track delivery, to be unloaded by consignee, shall be limited to forty-eight hours of free time: *Provided*, however, that if, after placing a car or cars, as required in this rule, the railroad company shall, during or after free time, temporarily remove all or any of them, or in any way obstruct the unloading of same, the consignee shall not be chargeable with the delay caused thereby: *Provided*, that when, on account of delay or irregularity in transportation, cars are bunched in transit and delivered to consignee in numbers beyond his reasonable ascertained ability to unload within the free time prescribed in these rules, he shall be allowed by the carrier such additional time as may be necessary to unload cars so in excess by the exercise of due and usual diligence on the part of consignee.

RULE XI.

Whenever the weather, during the period of free time, is so severe, inclement, or rainy that it is impossible or impracticable to secure means of loading or unloading freight, or when, from the nature of the goods, loading or unloading would cause injury or damage, such time shall be added to the free period, and no demurrage charges shall be allowed for such additional free time. This rule applies to the state of the weather during business hours.

RULE XII.

A consignee or consignor five miles or more from the depot, and whose freight is destined to or from his place of business or residence so located, shall not be subject to storage or demurrage charges allowed in the foregoing rules until a sufficient time has elapsed after notice for said consignee or consignor to remove or load said goods by the exercise of ordinary diligence. But the time limit for loading or unloading shall not exceed five days.

RULE XIII.

On carload freight originating in Virginia, and shipped on local bills of lading to a terminal point at a port within this State, there shall be allowed ten days free time, computing from 7 o'clock A. M. the day after arrival of car or cars, before application of storage or demurrage charges: *Provided*, the consignee, within forty-eight hours after the arrival of such car or cars, notifies the delivering line at such terminal point that it is intended for further movement.

RULE XIV.

Incoming carload freight, coming under the provisions of Rules XI and XII, may be stored by railroad companies in depots or warehouses at the expense of owner, if same is not removed before demurrage charges attach: *Provided*, that daily storage charge on such freight shall not exceed the demurrage allowed under these rules.

RULE XV.

If the consignee shall refuse to accept freight tendered in pursuance of the bill of lading, the carrier charged with the duty of delivery shall give legal notice to the consignor of such refusal; and if he shall not, within three days thereafter, give direction for the re-shipment or unloading, or other disposition of such goods, he shall thenceforth become liable to such carrier for storage on such goods, or demurrage upon the car or cars in which they are stored, to the same extent, and at the same rates as such charges are now, under like circumstances, by the rules of this Commission, imposed upon consignees who neglect or refuse, after notice of arrival, to remove freight of like character from the depots or cars of a carrier. A consignee who has once refused to accept a consignment of goods shall not thereafter be entitled to receive the same, except upon payment of all charges for storage, or demurrage which have accrued; and if the consignee of freight in carloads, or less than carloads, shall fail or neglect to remove such freight within three days after expiration of free time, then the carrier shall, through the agent at that point of shipment, so notify the shipper, unless the consignee has signified his acceptance of the property. Said notice may either be served personally or given by mail.

RULE XVI.

When consignors ship goods consigned to order, but express, in their bills of lading or shipping directions, the name of a person at destination to

notify, it shall be the duty of the railroad, or other transportation company, to give legal notice to such party in the same way, and under the same rule, as if the shipment had been made direct to him. But when consignors do not comply with this condition, the railroad, or other transportation company, shall give such notice only to such consignors; except, that in shipments of grain or hay, notice shall also be given to the local exchanges: *Provided*, that at the expiration of free time the carrier shall give notice thereof to the consignor.

RULE XVII.

Railroads shall not discriminate between persons or places in storage or demurrage charges. No rebate, drawback, or other similar device will be allowed: *Provided*, that this rule shall not apply to package freight received in less than carload lots and unloaded in depots and warehouses.

RULE XVIII.

No demurrage shall be charged on private cars standing on private tracks, when both cars and tracks are owned by the same person. Where the cars are not owned by the owner of the tracks, no demurrage shall be charged; *Provided*, the person owning the tracks shall furnish to the delivering railway satisfactory evidence that the owner of the cars releases both him and the delivering road from the payment of demurrage.

RULE XIX.

Nothing in the foregoing rules shall be construed to prohibit railroad companies from contracting with shippers and consignees on terms of mutual convenience in the matter of furnishing and discharging cars: *Provided*, that such contracts shall be so drawn as to give either party the right to cancel same on ten days' notice, and thereafter demand the application of these rules.

RULE XX.

The Commission reserves the right on its own motion to suspend the operation of these rules, or any one or more of them, in whole or in part, whenever it shall appear that justice demands such action, and the Commission will, upon complaint, hear and act upon applications for a like suspension.

The Commission further reserves all of its powers under the Constitution and laws of the State to impose fines and penalties upon transportation companies persistently disregarding these rules, or failing to furnish reasonable transportation facilities.

NOTICE.

Attention is called to the act of the General Assembly, approved May 16, 1903, relating to the subject matter of these rules, which provides that if a consignor or consignee claims and receives the penalties imposed upon railroad companies in the above rules for failure to comply therewith, such penalties or charges shall, "when paid, be in full of any and all claims for damages growing out of such failure: *Provided*, however, that the owner of the freight may, at his election, waive said charges, and elect to claim such actual damage as he may have sustained, instead of such charges."

THE FOREGOING RULES AND REGULATIONS, AND RULES III. AND IX. THEREOF, HAVE BEEN, SINCE THEIR PROMULGATION, MODIFIED BY THE FOLLOWING ORDERS OF THE COMMISSION—VIZ.:

I.

AS TO CERTAIN NARROW-GUAGE ROADS.

May 26, 1904.

It is ordered that the demurrage, storage and car service rules and regulations, prescribed by the commission and put into effect on and after May 16th, 1904, be, until the further order of the commission, suspended as to the Farmville and Powhatan Railroad Company, operated by T. M. R. Talcott, Receiver, and as to the Virginia-Carolina Railway Company, so that none of the said rules and regulations shall affect the operations of either of said railroads or the dealings of shippers, consignees or others with said railroads. But this suspension order is entered upon the express stipulation and condition that neither of the said railroads shall charge, demand, or collect from either shippers or consignees any demurrage, storage or similar charges or penalties under any circumstances.

II.

The 9th Day of May, 1904.

In the matter of the application of Rule III. in the rules concerning demurrage and car service, and car detention charges, to steamboat and steamship lines.

It is ordered that so much of said Rule III., as requires notice to consignee of the arrival of shipments, be suspended as to all steamboat and steamship companies and lines, except in the case of shipments consigned to and arriving at the following cities, towns and places in Virginia—viz: Richmond, Alexandria, Fredericksburg, Petersburg, Norfolk, Portsmouth, Newport News, Hampton, Smithfield, City Point, West Point; provided, that no wharfage, storage, or demurrage charges are to be made on shipments coming within the suspension prescribed by this order.

III.

The 17th Day of May, 1904.

In matter of application of Rule IX., in the rules concerning storage, demurrage and car service, and car detention charges.

It is ordered that so much of said Rule IX. as refers to freight unloaded in the yard space of a railroad company, and provides for storage charges which may be collected thereon, be, and is, hereby suspended.

OPINION

Delivered by the Commission in Announcing the Foregoing Rules.

This Commission is given full and ample power by the Constitution of the State to prescribe rules and regulations for the governing of railroads and of transportation companies in their relations to the public. The General Assembly of Virginia, at its recent session, enacted a law, approved the 16th day of May, 1903, entitled as follows: "An act to require the State Corporation Commission to fix and prescribe storage, demurrage and car-service charges, which may be collected by railroads and other transportation companies on freight transported or to be transported by them, and to be paid by them on freight delayed and cars not promptly furnished or placed by them, with rules and regulations governing same."

The title of this act sufficiently designates the substance of the statute itself.

The Commission published a notice addressed to the several transportation companies and all persons interested, fixing the 29th day of June, 1903, for the date on which it would consider a schedule of rules and regulations governing transportation companies in the matter of time limit for placing empty cars and delivery of freight, together with forfeitures to be paid by companies failing to observe such rules and regulations; also storage, demurrage and car-service charges to be paid by shippers and consignees in certain cases. Appended to the notice were nineteen rules proposed by the Commission, covering the subjects mentioned.

On the date fixed several of the commercial bodies, many individual shippers, and many of the railroad and other transportation companies, appeared before the Commission, and several days were consumed in taking testimony and hearing arguments on the subjects involved.

It was insisted in argument by learned counsel representing the transportation companies that the Commission was without jurisdiction to promulgate general rules applying to all freight shipped or received; and that it should in prescribing these rules, distinctly announce that the rules should apply only to intrastate transportation—that is, to freight received from a point within the State, or freight shipped, or to be shipped, to a point within the State. It was earnestly urged upon the Commission that it should not undertake to promulgate rules which would give rise to litigation in their application, and that therefore the Commission should, before passing finally upon the rules and regulations themselves, examine and decide upon the question of law argued before it.

The argument on the part of the transportation companies was that, under the interstate commerce clause of the Federal Constitution, the proposed rules and regulations, in so far as they affected interstate commerce, were beyond the powers of the State to enact and enforce through any of its authorities, being distinctly regulations of interstate commerce. It was urged upon the

Commission that, under the decisions of the Supreme Court of the United States, such rules and regulations as those proposed, in so far as they applied to interstate commerce, constituted a burden or fetter upon such commerce, and were therefore not matters proper for State legislation or regulation, although Congress may not have legislated directly upon the subjects covered by the proposed rules. It was insisted, in the next place, that if this proposition were not sound, and it was held that the State were left free to legislate upon such subjects, so long as such legislation was not inconsistent with the legislation of Congress, yet, in the Interstate Commerce Act, originally passed in 1887, and since amended several times, Congress had covered the subjects now under investigation by the Commission, and that therefore this Commission was without power to have its rules and regulations applied in any way to shipments sent out of this State, or received from another State.

It was urged, on the other hand, by counsel representing the shippers, that these rules and regulations were simply local rules providing for the conduct of the transportation companies of the State towards citizens of the State, and were not intended to have, and could not have any operation outside the State; and, being in aid of interstate commerce, instead of a burden upon it, constituted a valid exercise of the State police power, although the rules might incidentally affect interstate commerce.

The question thus presented is one of paramount importance, because, if the proposed car-service and demurrage rules are held not to apply to any shipments going out of the State, or coming into Virginia from another State, they would be of comparatively limited application, as it is evident, from the testimony before the Commission, that a large portion of the citizens of this State, interested in these rules, deal chiefly in what may be called interstate shipments.

While the Commission is in doubt as to whether, in general, it should pass upon legal questions affecting its own jurisdiction, particularly where an act of the Legislature has put it into motion, yet in this instance we have deemed it well to examine the question sufficiently to be able to reach a conclusion as to the certainty of the constitutional question involved. In other words, if we should be satisfied that it is perfectly manifest that the rules to be promulgated by the Commission, in so far as they apply to interstate commerce shipments, would be invalid because of the interstate commerce clause of the Federal Constitution, we think we should so state. If we are of opinion that the State has a clear right to prescribe general rules of this character applying equally to all transportation companies doing business within her borders, without reference to the point of origin, or of destination of any particular shipment, then the rules should not be restricted to intrastate transportation. Or even if we find this question unsettled, and involved in doubt, we think we should make the rules general in their application, and not undertake to restrict their operation in any way.

It was further pointed out to us, on the part of the transportation companies, that, under the language of the State Constitution providing for the creation of the Commission, and under the statutes putting it in operation, the action of the Commission on such a hearing as this has the force of a judgment of court, from which an appeal will lie to the Supreme Court of the State, and, for that reason, we should pass upon the constitutional question presented. Under the provisions of the Constitution, and the statutes

referred to, this is true, and a direct appeal will lie from the decision and action of the Commission to the Supreme Court of the State, and, if we are wrong in the opinion now to be expressed, it can be corrected by the highest court in the State.

We have reached the conclusion that we should promulgate our rules upon the subjects of demurrage and car-service, and like matters, generally, so that they will apply to every common carrier in the State, and to every shipper in the State, without reference to the origin or destination of freight. The rules which we are considering have no direct bearing upon the freight itself, but they are intended to regulate the conduct of the common carriers in their relations to shippers and consignees in this State.

There are many matters left to State legislation, touching the conduct of common carriers, which necessarily affect interstate commerce incidentally, and which yet have been upheld as valid exercise of State authority. The courts have found it exceedingly difficult to construe and apply the language used in the interstate commerce clause of the Constitution, "to regulate commerce among the several States." The principle seems to be well established that whenever State legislation lays a tax, or imposes a burden, or embarrasses or obstructs interstate commerce, such legislation is invalid in and of itself, although Congress has enacted no Federal legislation upon the same subjects.

On the other hand it is equally well settled that many matters falling within the reserved or police powers of the State may be legislated upon by the State so long as Congress has not, by Federal enactment, covered the same subject.

The test of uniformity has frequently been applied. In other words, if the rule proposed by the State is upon a subject which necessarily should be uniform throughout the whole country, then the State is without authority to require anything of the interstate carrier, although Congress has enacted no legislation covering the same matter.

We think it is manifest that it would be impossible for Congress, or any Federal authority, to enact and put into operation a single system of rules covering demurrage and car service and similar matters which could apply to the whole country at large. The differences in population, in the character of products, in the extent of transportation service, and in other matters, between the various portions of the country, would render such a uniform system or schedule of rules impossible.

In *Prentice on the Commerce Clause of the Federal Constitution*, page 163, it is said:

"The general rule is well established, that, in the absence of congressional legislation, the States may regulate local matters indirectly affecting commerce, but that they may not act directly upon commerce in matters of national interest, or which admit of uniform regulation. In these respects the silence of Congress is equivalent to a declaration of its will that commerce shall be free and unrestricted."

And again on page 164:

"Amid these apparent contradictions, the one established fact is that the field in question is actually governed by State law. The conclu-

sion necessarily follows that the rule of construction which prevents State regulation of interstate and foreign commerce in matters of national importance is not as absolute and extensive as has been announced, but that it is subject to very important modification. The silence of Congress does not always exclude State legislation, but, throughout a wide field, is equivalent to a declaration that, until superseded by Congress, State law may control."

The succeeding pages in this treatise may be read with profit, especially pages 168, 169, 182, 188 and 189.

The consideration of the question presented to us divides itself, therefore, into two matters: First, has the Commission, acting under authority of the State, the power to prescribe the proposed regulations, in the absence of legislation by Congress covering the same subjects; and, second, has Congress enacted legislation so relating to the same subjects that the proposed rules would be inconsistent with such legislation, and therefore invalid?

The first point mentioned raises the question as to the police powers of the State. It has been found exceedingly difficult to define what is meant by the very indefinite term, "the police powers of the State." The decisions, both in the State courts and in the Federal courts, upon this question, are almost numberless, and it is still a growing subject. The police power has been extended far beyond the original meaning of those words, until it is made to cover the public health and safety, but also the public welfare, comfort and convenience.

In the case of *Budd vs. New York*, 143 U. S., page 545, which is the leading case among those known by the general title of "The Granger Cases," it was held that not only corporations, but private persons engaged in business which has a public side to it, the operations of which affect the public and involve public interest, fall within the police power and can be regulated, therefore, by statute. It was held in this case that warehouses were within that principle. It is unnecessary to cite authorities to show that railroads fall within the principle of this line of cases. They are, from the very character of their business, quasi-public institutions, and nearly all of the duties imposed upon them are founded upon their relations to the public.

Independent of legislation, by the general principles of our jurisprudence, a common carrier is compelled to receive goods for shipment without unfair discrimination, to carry promptly and safely, and to deliver. These being public duties arising out of the nature of the business of a common carrier, it goes without question, and is well established that their performance, and, in general, the business of a common carrier can be regulated by law.

The State authority under which this Commission is now acting provides only for the regulation of the common carrier in respect to its duty to receive freight for shipment, to its duty to carry with reasonable dispatch, and to its duty to deliver with responsible promptness and safety. It is true that rules, generally known as demurrage and car-service rules, provide for a charge, which is in fact a penalty, to be paid by the shipper if a car is not unloaded within a fixed time after notice to him of its arrival,

and for a penalty to be paid by the carrier if a car is not furnished for loading within a fixed time after demand for it by the shipper. These are plainly matters arising entirely out of the general rights and duties of the common carrier, and may be regulated by the State. Going a step further, cannot the State regulate the conduct of the carrier in such matters without reference to the destination of the shipment to be made by the shipper, or without reference to the point from which the freight to be unloaded came? Certainly, as to the shipment to be made, its interstate character does not attach until it has actually been loaded. As to the shipment received from a point without the State, it may be conceded, for purposes of argument, that the interstate character of the shipment continues until delivery is actually made to the consignee. Therefore, the rules relating to placing a loaded car coming from without the State, for unloading, may be said incidentally to affect interstate commerce.

But without undertaking to go over in detail the general character of rules ordinarily coming within the designation of demurrage, time limit, car service and similar rules, we are of opinion that they are all within State authority.

Counsel for the transportation companies referred to the case of *Kelly vs. Rhoads*, 188 U. S., 1, as a very recent case upon the subject in hand. The question involved in that case, however, was one of taxation and it is acknowledged that the attempt to tax is an attempt to impose a burden. The real question before the court in that case was as to the situs of the property for taxation, and therefore cannot affect the questions at issue here. (*Diamond Match Co. vs. Ontonagon*, 188 U. S., 82.)

It has been held that the telegraph business constitutes interstate commerce, and that business, so far as interstate commerce is concerned, is placed upon the same footing as the business of transportation. In the case of *Western Union Tel. Co. vs. Tyler*, 90 Va., 297, the court had before it the following questions: Section 1292 of the Code of Virginia provides that every telegraph company shall deliver a telegram promptly to the person to whom it is addressed, and that, for every failure to forward or deliver the same as promptly as possible, the company shall forfeit \$100 to the person sending it, or to the person to whom it is addressed. It was held that this statute applied without distinction to all telegrams received, whether sent from points within or without the State, and that it was not a regulation of interstate commerce, and was not in conflict with any act of Congress or the interstate commerce clause of the Federal Constitution.

In *Western Union Telegraph Company vs. James*, 162 U. S., 650, the same question was before the Supreme Court of the United States, which, in that case, passed upon the validity of the statute of Georgia, that required every telegraph company to receive dispatches on payment of the usual charges, and to transmit and deliver them with due diligence, under a penalty of \$100. It was held that this was a valid exercise of the powers of a State in relation to messages by telegraph from points outside of, and directed to some point within, the State. In the opinion delivered by Justice Peckham, numerous earlier cases were reviewed. On page 655, Justice Peckham says:

"In regard to those matters relating to commerce which are not of a nature to be affected by locality, but which necessarily ought to be

the same over the whole country, it has been frequently held that the silence of Congress upon such a subject, over which it had unquestioned jurisdiction, was equivalent to a declaration that in those respects commerce should be free and unregulated by any statutory enactment. (*Welton vs. Missouri*, 91 U. S., 275, 282; *Hall vs. DeCuir*, 95 U. S., 485, 490.) The matters upon which the silence of Congress is equivalent to affirmative legislation are national in their character, and such as to fairly require uniformity of regulation upon the subject matter involved affecting all the States alike. (*Mobile vs. Kimball*, 102 U. S., 691.) In *Covington, etc., Bridge Co. vs. Kentucky*, 154 U. S., 204, 209, Mr. Justice Brown, in delivering the opinion of the court, said:

"The adjudications of this court with respect to the power of the State over the general subjects of commerce are divisible into three classes: First, those in which the power of the State is exclusive; second, those in which the State may act in the absence of legislation by Congress; third, those in which the action of Congress is exclusive and the State cannot interfere at all." On page 211 of the report are cited many cases as coming within the second class, among which are laws for the regulation of pilots; for quarantine and inspection; for policing harbors; improving navigable channels; regulating wharves, piers and docks; constructing dams and bridges across navigable waters of a State; and also laws for the establishment of ferries. In relation to the powers of Congress to regulate commerce in cases of the second class it is said that it is not its mere existence, but its exercise by Congress which may be incompatible with the exercise of the same power by States, and that the States may legislate in the absence of congressional regulations. (*Sturges vs. Crowninshield*, 4 Wheat, 122, 193.) When the subjects in regard to which the laws are enacted, instead of being of a local nature affecting interstate commerce but incidentally, are national in their character, then the non-action of Congress indicates its will that such commerce shall be free and untrammelled. It has been held that it is not every enactment which may incidentally affect commerce and the persons engaged in it that necessarily constitutes a regulation of commerce within the meaning of the Constitution. (*Sherlock vs. Alling*, 93 U. S., 99; *State Tax on Railway Gross Receipts*, 15 Wall., 284; *Mobile County vs. Kimball*, 102 U. S., 691; *Smith vs. Alabama*, 124 U. S., 465.) A State statute was held valid in this last cited case, which provided for an examination of engineers of locomotives by a State Board of Examiners, and it was applied to an engineer engaged in running a locomotive on one continuous trip from Mobile, in Alabama, to Corinth, in Mississippi. It was held to be a valid police regulation.

"Legislation which is mere aid to commerce may be enacted by a State, although at the same time it may incidentally affect commerce itself. (*Mobile County vs. Kimball*, 102 U. S., already cited.)"

Again, on page 659, he says:

"With this brief reference to some of the cases that have been decided

in this court respecting the commerce clause in the Constitution, the question arises, which of the classes spoken of in *Covington, etc., Bridge Co. vs. Kentucky*, 154 U. S., *supra*, 204, includes the statute under review? Is it a mere police regulation that but incidentally affects commerce such as *Smith vs. Alabama*, 124 U. S., 465, and which, at any rate, would be valid until Congress should legislate upon the subject; or is it of such a nature so extensive and national in character, that it could only be dealt with by Congress? We do not think it is the latter. It is not at all similar in its nature to the case above cited of *Hall vs. DeCuir*, 95 U. S., 485. In one sense it affects the transmission of interstate messages, because such transmission is not completed until the message is delivered to the person to whom it is addressed, or reasonable diligence employed to deliver it. But the statute can be fully carried out and obeyed without in any manner affecting the conduct of the company with regard to the performance of its duties in other States. It would not unfavorably affect or embarrass it in the course of its employment, and hence until Congress speaks upon the subject it would seem that such a statute must be valid. It is the duty of a telegraph company which receives a message for transmission, directed to an individual at one of its stations, to deliver that message to the person to whom it is addressed, with reasonable diligence and in good faith. That is a part of its contract, implied by taking the message and receiving payment therefor.

"The statute in question is of a nature that is in aid of a performance of a duty of the company that would exist in the absence of any such statute, and it is in no wise obstructive of its duty as a telegraph company.

"It imposes a penalty for the purpose of enforcing this general duty of the company. The direction that the delivery of the message shall be made with impartiality and in good faith and with due diligence is not an addition to the duty which it would owe in the absence of such a statute. Can it be said that the imposition of a penalty for the violation of a duty which the company owed by the general law of the land is a regulation of or an obstruction to interstate commerce within the meaning of that clause of the Federal Constitution under discussion? We think not. No tax is laid upon any interstate message, nor is there any regulation of a nature calculated to at all embarrass, obstruct or impede the company in the full and fair performance of its duty as an interstate sender of messages."

In *Lake Shore, etc., R. R. Co. vs. Ohio*, 173 U. S., 285, the court decided that, in the absence of legislation on the subject, the statute of Ohio before it was not repugnant to the Constitution. That statute provided that railroad companies should cause three regular trains, carrying passengers, to stop each day at villages containing over three thousand inhabitants, and provided for a penalty for the violation of the act. Justice Harlan delivered the opinion, and reviews, very instructively, many of the earlier cases. He holds, on page 292, that under numerous decisions of that court the States may legislate, with reference simply to public convenience, subject to the conditions that the legislation be not inconsistent with the national Con-

stitution, nor with any act of Congress passed in pursuance of that instrument. He holds erroneous the argument made that the police powers of the State, when exerted with reference to matters more or less connected with interstate commerce, are restricted to regulations pertaining to the health, morals or safety of the public. On page 298, he says:

"It is not contended that the statute in question is repugnant to the Constitution of the United States when applied to railroad trains carrying passengers between points within the State of Ohio. But the contention is that to require railroad companies, even those organized under the laws of Ohio, to stop their trains, or any of them carrying interstate passengers, at a particular place or places in the State for a reasonable time, so directly affects commerce among the States as to bring the statute, whether Congress has acted or not on the same subject, into conflict with the grant in the Constitution of power to regulate such commerce. That such a regulation may be in itself reasonable, and may promote the public convenience or subserve the general welfare, is, according to the argument made before us, of no consequence whatever; for, it is said, a State regulation which *to any extent* or for a limited time only interrupts the absolute, continuous freedom of interstate commerce is forbidden by the Constitution, although Congress has not legislated upon the particular subject covered by the State enactment. If these broad propositions are approved, it will be difficult to sustain the numerous judgments of this court upholding local regulations which in some degree, or only incidentally, affected commerce among the States, but which were adjudged not to be in themselves regulations of interstate commerce, but within the police powers of the States, and to be respected so long as Congress did not itself cover the subject by legislation."

The case just referred to goes very far in upholding the power of the States to control common carriers by legislation affecting interstate commerce, but which is in aid of it, and not a burden upon it. There the regulation was allowed to apply directly to a train which might be engaged in interstate commerce. This is carrying the doctrine decidedly further than it is necessary in order to uphold the action of this Commission in prescribing car service, time limit and demurrage rules. For these rules are not intended to affect, and cannot affect, a train coming into the State and passing through it, but can only apply to cars starting from some point within the State, or coming to some point within the State—in the first place as the original starting point, and in the second place, as the final destination.

In *Cleveland, etc., Railway Company vs. Illinois*, 177 U. S., 514, there was brought up for review a statute of the State of Illinois, which required all regular passenger trains to stop a sufficient length of time at county seats to receive and let off passengers with safety. It appeared as a fact that the defendant company furnished four regular passenger trains per day each way, which were sufficient to accommodate all local and through passengers, and that all such trains stopped at county seats. The Supreme Court held that the act was invalid as applied to express trains intended only for

through passengers from St. Louis to New York. The decision was delivered by Justice Brown. He opens his opinion as follows:

"Few classes of cases have become more common of recent years than those wherein the police power of the State over the vehicles of interstate commerce has been drawn in question. That such power exists and will be enforced, notwithstanding the constitutional authority of Congress to regulate such commerce, is evident from the large number of cases in which we have sustained the validity of local laws designed to secure the safety and comfort of passengers, employees, persons crossing railway tracks, and adjacent property-owners, as well as other regulations intended for the public good."

He refers to the case of *Lake Shore, etc., R. R. vs. Ohio, supra*, and, quoting from it with approval, adds (p. 520):

"This case is readily distinguished from the one under consideration in the fact that the statute of Ohio required only that three regular passenger trains should stop at every station containing three thousand inhabitants, leaving the company at liberty to run as many through passenger trains exceeding three per day as it chose, without restriction as to stoppage at particular stations."

He further says, on page 522:

"With no disposition whatever to vary or qualify the cases above cited, neither the conclusions of the court nor the tenor of the opinions are opposed to the principle we hold to in this case, that, after all local conditions have been adequately met, railways have the legal right to adopt special provisions for through traffic, and legislative interference therewith is unreasonable, and an infringement upon that provision of the Constitution which we have held requires that commerce between the States shall be free and unobstructed."

In other words, it is held in that case that a through train, running from a point without the State to another point without the State, could not be required to stop at specified points within the State, as it appeared that the company furnished ample local passenger service.

See also *Wisconsin, etc., R. R. vs. Jacobson*, 179 U. S., 287.

This case arose originally before the Railroad Commission of the State of Minnesota. That Commission entered an order, under a statute of the State, requiring two railroad companies to provide, at a place of intersection of their roads within the State, ample facilities by track connection for transferring any and all cars used in the regular business of their respective lines of road, from the lines of tracks of one of the companies to those of the other, and to forthwith provide at the place of intersection equal and reasonable facilities for the interchange of cars and traffic between their respective lines, and for the receiving, forwarding and delivering of prop-

erty and cars to and from their respective lines. It was contended by the railroad companies that as to interstate shipments, this judgment, and the statute under which it was rendered, were invalid. The case arose from a shipment of cattle. On page 295, the court says:

"Plaintiff in error urges that transporting cattle from Minnesota to Iowa constitutes interstate commerce, and that neither the State of Minnesota nor its Railroad Commission has the right to in any manner interfere with or regulate such commerce. The judgment in this case, however, neither regulates nor interferes with that commerce, nor does that part of the statute upon which the judgment is founded. Whether any other portion of the statute does regulate such commerce is beside the question, and it is not necessary to here decide. To provide at the place of intersection of these two railroads, at Hanley Falls, ample facilities by track connections for transferring any and all cars used in the regular business of the respective lines of road from the lines or tracks of one of said companies to those of the other, and to provide at such place of intersection equal and reasonable facilities for the interchange of cars and traffic between their respective lines, and for the receiving, forwarding and delivering of property and cars to and from their respective lines, as provided for by this judgment, would plainly afford facilities to interstate commerce, if there were any, and would in no wise regulate such commerce within the meaning of the Constitution. That is all that has been done by the judgment under review. A State may furnish such facilities, or direct them to be furnished by persons or corporations within its limits, without violating the Federal Constitution. But the Supreme Court of this State, in the opinion delivered therein, said that there was ample evidence in the case of a necessity for such track connection resulting from the benefit which would accrue to exclusively State commerce, when considered alone, to justify the ordering of the connection in question."

The Supreme Court of North Carolina recently had before it a question very similar to the one now under discussion (*Bagg vs. Wilmington, etc., R. R. Co.*, 109 N. C., 281, 14 L. R. A., 596). The statute of North Carolina provided that if a common carrier failed to ship goods within five days after they were delivered for shipment, a penalty should be imposed upon the carrier. In the above case goods were consigned by a shipper in Wilmington to a station in South Carolina. The statute was violated by the railroad and suit was brought to recover penalty. The court discusses at length the question as to whether the statute was valid as to this interstate shipment, and reaches the conclusion that it was. Without quoting from the opinion, we refer to it as a potent authority for the action of this Commission in making its proposed rules general in their application.

The very recent cases above cited refer to and review numberless prior decisions both in the Supreme Court of the United States and in the various State courts. We deem it unnecessary, therefore, to cite further authority. Our conclusion, in the present state of the law, is that the rules and regulations which we propose to promulgate should be general, and should apply equally and without discrimination to all cases coming within their terms;

and that such generality of application is a valid exercise of State authority in controlling and regulating the business of common carriers within its borders; that these rules have no application beyond the borders of the State, and do not affect the business of carriage, the subjects of commerce, or the instrumentalities of commerce without the State; that they impose no burden or restriction upon interstate commerce; but, in so far as they incidentally affect it, are in aid and promotion of the commerce itself.

If we are right in the conclusion that the proposed rules constitute a valid exercise of State authority in the absence of legislation by Congress on the subject, we are now brought to the consideration of the second question named above—viz., whether Congress has exercised any power which it may have to regulate directly the subject in question? The only legislation enacted by Congress which relates to these matters is found in the provisions of the Interstate Commerce Act. The purpose and effect of the provisions of that act were considered at length in the case of *Texas, etc., R. R. Co. vs. Interstate Commerce Commission*, 162 U. S., 197.

Interstate Commerce Commission vs. Ry. Co., 167 U. S., 479, and *Interstate Commerce Commission vs. Ry. Co.*, 167 U. S., 633.

The Interstate Commerce Commission has no power to prescribe rates or to make any general rules or regulations. It is neither judicial nor legislative, but is altogether an administrative and advisory board. The regulations or mandatory provisions contained in the act provide for the publication of schedules and rates, and forbid rates and charges to be unjust or unreasonable. Even if it can be said that the provisions of the Interstate Commerce Act are so broad as to prohibit any additional State legislation in the matter of terminal charges, such a ruling would not reach the regulations now under consideration, because neither the penalty to be imposed upon a carrier for failure to furnish cars, nor the demurrage to be paid by the consignee for failure to unload, fall properly within the charges mentioned in the act. The demurrage is a forfeiture or penalty, and is imposed for the purpose of constraining the consignee to discharge the car within a reasonable time; it is not a charge for services or equivalent for the use of the car. From the very nature of the business, time must be allowed for unloading, and for failure to unload within the time declared by this Commission to be reasonable a penalty is imposed. And, in addition, it may be said that demurrage is to be paid after the transportation is completely at an end, and the liabilities of a common carrier have ceased to attach to the company in respect to the particular shipment in question.

In *Norfolk and Western R. R. Co. vs. Adams*, 90 Va., 393, it was held that a railroad company might make a reasonable charge for delay in handling cars after arrival, and such charge is not for transportation, storage or delivery. The court said in that case, on page 397:

"After arrival at the place of consignment, and notice to the consignee of the arrival, and the allowance of a reasonable time for the unloading of the cars by the consignee, according to his contract obligation to unload, the duties and liabilities of the carrier cease, and carrier becomes simply a bailee for him, and can make rules and regulations and charges for such services as a bailee as it may see fit."

Fixing a demurrage charge, therefore, is not prescribing either a rate or a charge for terminal, or any other transportation service.

In *Reid vs. Colorado*, 187 U. S., 137, the court had under consideration the question whether the statute of Colorado relating to the introduction of contagious diseases among cattle and horses of that State related to matters not covered by the Animal Industry Act of Congress. The court held that the transportation of live stock from State to State was a branch of interstate commerce, and any regulation prescribed by Congress in regard thereto was properly a regulation of such commerce, and paramount throughout the Union. The court then analyzes the statute of the United States known as the Animal Industry Act, and concludes that the particular matters to which the State statute related were not covered by the statutes of the General Government. On page 148, the court said:

"This court has said, and the principle has been often reaffirmed, that in the application of this principle of supremacy of an act of Congress, in a case where the State law is but the exercise of a reserved power, the repugnance or conflict should be direct and positive, so that the two acts cannot be reconciled or consistently stand together."

In the case in North Carolina, above quoted, it was held that the State statute there involved was not inconsistent with any of the provisions of the Interstate Commerce law.

In the argument before the Commission, reference was made to cases in which the Interstate Commerce Commission considered the reasonableness of charges for terminal services. Whatever may be said as to the jurisdiction and extent of power of the interstate Commerce Commission, it certainly has no power, either legislative or judicial, to impose regulations upon common carriers which they must observe in the execution of their public duties, and we think that the entire statute, fairly considered, restricts that Commission in the exercise of its power of investigation, exclusively to charges for which services are rendered. Without extending the discussion of this branch of the case, we are satisfied that there is no Federal legislation directly relating to the subjects to be covered by our proposed rules and regulations, nor has Congress conferred upon the Interstate Commerce Commission power to prescribe or enforce any regulations in regard to these matters.

In framing the rules and regulations now to be announced, we have endeavored to avoid any language which might lead to a conflict with Federal authority, and we think that, on the whole, the rules and regulations will be found to be fair, just and reasonable, and within the power of the authorities of the State of Virginia.

OPINION
OF THE
SUPREME COURT OF APPEALS
OF
VIRGINIA

ON THE

**Appeal Taken by the Transportation Companies from
the Action of the State Corporation Commission
in Fixing and Prescribing the Foregoing Rules.**

DELIVERED MARCH 24, 1904.

ATLANTIC COAST LINE RAILWAY COMPANY, &c.,

vs.

COMMONWEALTH OF VIRGINIA.

OPINION BY JUDGE JOHN A. BUCHANAN.*Richmond, Va., March 24, 1904.*

STATE CORPORATION COMMISSION.

Statement of the Case Made by Judge Buchanan.

By section 155 of the Constitution, which went into effect July 10, 1902, a permanent commission is created, to be known as the "State Corporation Commission." By subsection "a" of section 156 it is declared that, "subject to the provisions of this Constitution and to such requirement, rules and regulations as may be prescribed by law, the State Corporation Commission shall be the department of government . . . through which shall be carried out all the provisions of this Constitution, and of the laws made in pursuance thereof, for the creation, visitation, supervision, regulation and control of corporations chartered by, or doing business in, this State." Subsection "b" of that section provides that "the Commission shall have the power, and be charged with the duty, of supervising, regulating and controlling all transportation and transmission companies doing business in this State, in all matters relating to the performance of their public duties and their charges therefor, and of correcting abuses therein by such companies; and to that end the Commission shall, from time to time, prescribe, and enforce against such companies, in the manner hereinafter authorized, such rates, charges, classifications of traffic, and rules and regulations, and shall require them to establish and maintain all such public service, facilities and conveniences, as may be reasonable and just, which said rates, charges, classifications, rules, regulations and requirements, the Commission may, from time to time, alter or amend . . . before the Commission shall make or prescribe any general order, rule, regulation or requirement, not directed against any specific company or companies by name, the contemplated general order, rule, regulation or requirement shall first be published in substance, not less than once a week for four consecutive weeks in one or more of the newspapers of general circulation published in the city of Richmond, Va., together with notice of the time and place, when and where the Commission will hear any objections which may be urged by any person interested, against the proposed order, rule, regulation or requirement; and

every such general order, rule, regulation or requirement made by the Commission shall be published at length for the time and in the manner above specified before it shall go into effect, and shall also, as long as it remains in force, be published in each subsequent annual report of the Commission. The authority of the Commission (subject to review on appeal as hereinafter provided) to prescribe rates, charges and classifications of traffic for transportation and transmission companies shall be paramount; but its authority to prescribe any other rules, regulations or requirements for corporations or other persons shall be subject to the superior authority of the General Assembly to legislate thereon by general laws;"

By subsection "d" of that section it is provided that, "From any action of the Commission prescribing rates, charges or classification of traffic, or affecting the train schedule of any transportation company, or requiring additional facilities, conveniences or public service of any transportation or transmission company, or refusing to approve a suspending bond, or requiring additional security thereon or an increase thereof, as provided for in subsection e of this section, an appeal (subject to such reasonable limitations as to time, regulations as to procedure and provisions as to costs, as may be prescribed by law) may be taken by the corporation whose rates, charges or classifications of traffic, schedule, facilities, conveniences or service are affected or by any person deeming himself aggrieved by such action, or (if allowed by law) by the Commonwealth." That subsection further provides that such appeal shall be as of right, and to the Supreme Court of Appeals only.

Subsection "f" of that section, after providing how the record for an appeal shall be made up, and that the Commission shall file with it, and as a part thereof, a written statement of the reasons upon which the action appealed from was based, which statement shall be read and considered by this court upon disposing of the appeal, provides that this court shall have jurisdiction on such appeal to consider and determine the reasonableness and justness of the action of the Commission appealed from, as well as any other matter arising under such appeal: *Provided*, however, that the action of the Commission appealed from shall be regarded as *prima facie* just, reasonable and correct;"

By an act approved May 16, 1903, Acts 1902-'3-'4, p. 392, the Corporation Commission was required to fix and prescribe storage, demurrage and car-service charges which may be collected by railroad and other transportation companies on freight transported or to be transported by them, and to be paid by them, on freight delayed and cars not promptly furnished or placed by them, with rules and regulations governing the same.

By virtue of the authority conferred by the Constitution and the act of Assembly, the Corporation Commission, after notice and hearing as provided by the Constitution, prescribed and fixed certain rules and regulations for the government of transportation companies and shippers doing business in this State, and which are as follows:

(Here Rules are inserted in full.)

From the action of the Corporation Commission prescribing said rules the appellants took this appeal.

OPINION OF THE COURT DELIVERED BY JUDGE BUCHANAN.

The errors assigned upon this appeal are as follows:

1. That the Commission did not sustain the objections made by each of the appellants at the hearing, that each of said rules, regulations and requirements applies to and attempts to regulate or control interstate commerce; and, in so far as it does so, is in excess of the powers of the Commission.

2. That the Commission did not sustain the objection made by each of the appellants, that the said rules, regulations or requirements apply to and attempt to regulate or control foreign commerce; and, in so far as they do, are in excess of the powers of the Commission.

3. That the said Commission did not sustain the objections made by each of the appellants to each of the rules numbered, respectively, 6, 8, 9, 10 11, 12, 13, 14, 15 and 16, that said rules attempt to give to the patrons of each of the transportation companies the use of its property without compensation, for the time indicated in the said rules, respectively.

No objection is made here to the reasonableness or justness of the rules, but their validity is attacked upon the ground that each and all of them, so far as they apply to interstate and foreign commerce, are in violation of the commerce clause of the Constitution of the United States, and the act of Congress passed pursuant thereto, and that certain of the rules make requirements which will deprive the appellants of the use of their property without due process of law, and are therefore, in violation of the fourteenth amendment of the Constitution of the United States.

The questions raised on this appeal which have been discussed at length and very ably, both in writing and in oral argument, are of great importance. They involve the right of the State, under its reserved power, whether that power be called police, governmental or legislative, to regulate the relative rights and duties of persons and corporations within its jurisdiction, so as to provide for the public good and the public convenience by laws which are not inconsistent with the Constitution of the State, and which do not, by their operation, directly entrench upon the authority of the United States or violate some right protected by the Federal Constitution. To draw the line between the two fields of jurisdiction and to define and declare when a State regulation is an unconstitutional encroachment upon Federal power, is often a question very difficult to solve, even in a concrete case. But that difficulty is greatly increased and rendered well-nigh impossible when a court is called upon to pass upon a body of rules and regulations, like those now under consideration, and to declare whether or not they, or any of them, in their operation, will directly entrench upon the authority of the United States, or violate some right protected by the Federal Constitution.

The validity of the rules and regulations in question, so far as they apply to intra-state commerce, is not denied, except so far as they may, in their operation, deprive the appellants of the use of their property without compensation, but it is insisted that they are wholly invalid, so far as they apply to interstate commerce and foreign commerce, upon the ground that that subject is wholly within the jurisdiction of the Federal Government.

That this contention is not true, to the extent claimed, is well settled by numerous decisions of the Supreme Court of the United States.

In the case of *Lake Shore, etc., R. R. Co. vs. Ohio, etc.*, 173 U. S., 285, 297, Mr. Justice Harlan, speaking for the court, said that the cases of that court recognize "the fundamental principle that outside of the field directly occupied by the general government, under the powers granted to it by the Constitution, all questions arising within a State that relate to its internal order, or that involve the public convenience or the general good, are primarily for the determination of the State, and that its legislative enactments relating to these subjects, and which are not inconsistent with the State Constitution, are to be respected and enforced in the courts of the Union, if they do not by their operation directly entrench upon the authority of the United States or violate some right protected by the National Constitution. The power here referred to is, to use the words of Chief Justice Shaw, the power to make, ordain and establish all manner of wholesome and reasonable laws, statutes and ordinances, either with penalties or without, not repugnant to the Constitution, as they shall judge to be for the good and welfare of the Commonwealth and of the subjects of the same.—(*Com. vs. Alger*, 7 Cush., 53, 85.)

Mr. Cooley well said: "It cannot be doubted that there is ample power in the legislative department of the State to adopt all necessary legislation for the purpose of enforcing the obligations of railway companies, as carriers of persons and goods, to accommodate the public impartially and to make any reasonable provision for carrying with safety and expedition."—(*Cooley's Const. Law*, 6th Ed., p. 715.)

"It may be that such legislation is not within the 'police power' of a State, as those words have been sometimes, although inaccurately, used. But, in our opinion, the power, whether called police, governmental or legislative, exists in each State, by appropriate enactments, not forbidden by its own Constitution, or by the Constitution of the United States, to regulate the relative rights and duties of all persons and corporations within its jurisdiction, and, therefore, to provide for the public convenience and the public good. This power in the State is entirely distinct from any power granted to the general government, although when exercised it may sometimes reach the subjects over which national legislation can be constitutionally extended."

In the case of *Cleveland, etc., Ry. Co. vs. Illinois*, 177 U. S., 514, 516, it was said that "few classes of cases have become more common of recent years than those wherein the police powers of the State over the vehicles of interstate commerce have been drawn in question. That such power exists and will be enforced, notwithstanding the constitutional authority of Congress to regulate such commerce, is evident from the large number of cases in which we have sustained the validity of local laws designed to secure the safety and comfort of passengers, employees, persons crossing railway tracks, and adjacent property owners, as well as other regulations intended for public good.

"We have recently applied this doctrine to State laws requiring locomotive engineers to be examined and licensed by the State authorities (*Smith vs. Alabama*, 124 U. S., 465, 31 L. Ed., 508, 8 Sup. Ct. Rep., 564), requiring such engineers to be examined from time to time with respect to

their ability to distinguish colors (*Nashville, C. & St. L. R. Co. vs. Alabama*, 128 U. S., 96, 32 L. Ed., 352, 2 Inters. Com. Repo., 238, 9 Sup. Ct. Rep., 28), requiring telegraph companies to receive despatches and to transmit and deliver them with due diligence, as applied to messages from outside the State (*Western U. Tel. Co. vs. James*, 162 U. S., 650, 40 L. Ed., 1105, 16 Sup. Ct. Rep., 934); forbidding the running of freight trains on Sunday (*Hennington vs. Georgia*, 163 U. S., 209, 41 L. Ed., 166, Sup. Ct. Rep., 1086); requiring railway companies to fix their rates annually for the transportation of passengers and freight, and also requiring them to post a printed copy of such rates at all their stations (*Chicago & N. W. R. Co. vs. Fuller*, 17 Wal., 560, 21 L. Ed. 710); forbidding the consolidation of parallel or competing lines of railway (*Louisville & N. R. Co. vs. Kentucky*, 161 U. S., 677, 40 L. Ed., 849, 16 Sup. Ct. Rep., 714); regulating the heating of passenger cars, and directing guards and guard-posts to be placed on railroad bridges and trestles and the approaches thereto (*New York, N. H. & H. R. Co. vs. New York*, 165 U. S., 628, 41 L. Ed., 853, 17 Sup. Ct. Rep., 418); providing that no contract shall exempt any railroad corporation from the liability of a common carrier or a carrier of passengers, which would have existed if no contract had been made (*Chicago, M. & St. P. R. Co. vs. Solan*, 169 U. S., 133, 42 L. Ed., 688, 18 Sup. Ct. Rep., 289), and declaring that when a common carrier accepts for transportation anything directed to a point of destination beyond the terminus of his own line or route, he shall be deemed thereby to assume an obligation for its safe carriage to such point of destination, unless at the time of such acceptance such carrier be released or exempted from such liability by contract in writing, signed by the owner or his agent (*Richmond & A. R. Co. vs. R. A. Patterson Tobacco Co.*, 169 U. S., 311, 42 L. Ed., 759, 18 Sup. Ct. Rep., 335). In none of these cases was it thought that the regulations were unreasonable or operated in any just sense as a restriction upon interstate commerce."

And in one of the most recent decisions of that court (*Penn. R. R. Co. vs. Hughes*, decided December last, No. 4 Advance Sheets of the Opinions of the Supreme Court, p. 132) it was held that the refusal of a State court to limit the liability of a common carrier for its negligence in the execution of a contract for interstate carriage to the valuation agreed upon, does not contravene the various provisions of the interstate commerce act enacted by Congress, making it obligatory upon carriers to provide proper facilities for interstate carriage of freight and preventing them from obstructing continuing shipments on interstate lines. In delivering the opinion of the court in that case, Mr. Justice Day said: "It is well settled that the State may make valid enactments in the exercise of its legislative power to promote the welfare and convenience of its citizens, although in their operation they may have an effect upon interstate traffic."

It is impossible for us, on this appeal, to make a wholesale exposition of the constitutionality of the rules and regulations in question, so far as they may in their varied application and enforcement affect the rights of persons and corporations engaged in interstate and foreign shipments and transportation, or violate rights protected by the Federal Constitution. To hold that they are invalid so far as they apply to interstate and foreign commerce, as the appellants insist should be done, might have the effect of depriving the State of her undoubted right, under her reserved

powers, to make provisions for the purpose of enforcing the obligations of transportation companies to accommodate the public, and for regulating the relative rights and duties of all persons and corporations within its jurisdiction, and therefore to provide for the public convenience and the public good, when such regulations are in aid of, or only incidentally affect, interstate commerce, and do not violate any right protected by the Constitution of the United States.

To hold, on the other hand, that the rules would not, in their operation, directly entrench upon the authority of the United States, nor violate any right protected by the Federal Constitution, might result in our denying transportation companies and others their just rights under the Constitution and laws of the United States, and drive them to the Federal courts for the assertion and maintenance of rights which ought to be guarded and enforced by the courts of the State, whose government they support and from which they are entitled to protection. For these and other reasons which might be given, we are of opinion that we ought not, upon this appeal, to attempt to decide to what extent, if at all, the said rules and regulations, in their operation, may directly infringe upon the commerce clause of the Constitution of the United States, or violate any right of the appellants under that instrument, and that the decision of those questions can only be properly made as they arise in concrete cases and upon the particular facts of each case.

It is insisted by the appellants' counsel, that if no relief is given them upon this appeal, as to the validity of the rules in question, their validity is, by the express terms of the Constitution, made conclusive and cannot be questioned in an action or suit based upon the rules, and that no other provision is made by the Constitution, by which their validity can be questioned, except in quasi criminal proceedings, which the Commission is authorized to institute against them for the alleged violation of said rules and regulations. The provision of the Constitution relied on to sustain this contention is sub-section "h" of section 156, and is as follows:

"The right of any persons to institute and prosecute in the ordinary courts of justice any action, suit or motion against any transportation or transmission company, for any claim or cause of action against such company, shall not be extinguished or impaired by reason of any fine or other penalty which the Commission may impose, or be authorized to impose, upon such company because of its breach of any public duty, or because of its failure to comply with any order or requirement of the Commission; but in no such proceeding by any person against such corporation, nor in any collateral proceeding, shall the reasonableness, justness or validity of any rate, charge, classification of traffic, rule, regulation or requirement, theretofore prescribed by the Commission, within the scope of its authority, and then in force, be questioned: Provided, however, that no case based upon or involving any order of the Commission shall be heard or disposed of against the objection of either party, so long as such order is suspended in its operation by an order of the Supreme Court of Appeals as authorized by this Constitution, or by any law passed in pursuance thereof."

The subsection quoted does not prevent the validity of any rule or regulation prescribed by the Commission from being inquired into upon the trial of a cause of the kind mentioned in said subsection, if such rule or

regulation, in its application to the facts of the case, violates any right of the defendant protected by the Constitution of the United States, for such rule or regulation is, to that extent, not within the scope of the authority of the Commission, but in excess of its powers and invalid not only because it is in violation of the Constitution of the United States, but also because in conflict with section 153, Article XII, of the Constitution of the State, the article creating the Corporation Commission and defining its powers and duties, which expressly declares that "the provisions of this article shall always be so restricted in their application as not to conflict with any of the provisions of the Constitution of the United States, and as if the necessary limitations upon their interpretation had been herein expressed in each case."

There being no objection made here to the reasonableness or justness of the rules and regulations in question, and their validity being attacked only to the extent of their application to interstate and foreign commerce, and in so far as they may deprive the appellants of the use of their property without due process of law, we are therefore of opinion that the said rules and regulations are reasonable, just and valid, except in so far as they may in their operation directly entrench upon the commerce clause of the Constitution of the United States, or violate some right of the appellants protected by that instrument; and we are further of opinion that the question of their validity, so far as affected by the Constitution of the United States, may be raised and determined in any case in which that question could be raised and determined, if the rules and regulations in question had been enacted as statutes by the General Assembly, except as prohibited by subsection "d" of section 156 of the Constitution.

LEADING MATTERS

**DISPOSED OF BY FORMAL ORDERS ENTERED BY
THE COMMISSION,**

—AND—

OPINIONS IN CONNECTION THEREWITH.

OPINION OF THE SUPREME COURT OF THE UNITED STATES IN
THE CASE OF THE OLD DOMINION STEAMSHIP CO. vs. COMMON-
WEALTH OF VA., INVOLVING THE RIGHT OF THE STATE TO
TAX THE FLOATING PROPERTY OF THE STEAMSHIP COMPANY.
FOR ORIGINAL PROCEEDINGS BEFORE THE COMMISSION SEE
REPORT OF STATE CORPORATION COMMISSION 1904, PART 1,
p. 70.

Old Dominion Steamship Company, Plff. in Err.,

vs.

Commonwealth of Virginia.

*State taxation of vessels engaged in interstate commerce—effect of en-
rollment or registry outside the State.*

Vessels which though engaged in interstate commerce, are employed in such commerce wholly within the limits of a State, are subject to taxation in that State, although they may have been registered or enrolled under U. S. Rev. Stat. §§ 4141, 4311, U. S. Comp. Stat. 1901, pp. 2808 and 2959, at a port outside the limits of the State.

Argued April 25, 26, 1905. Decided May 15, 1905.

In Error to the Supreme Court of Appeals of the State of Virginia to review a judgment affirming, on appeal, a finding of the State Corporation Commission declaring taxable, under the laws of the State, certain vessels belonging to a foreign corporation, registered or enrolled at a port outside the limits of the State, and employed in interstate commerce wholly within the limits of the State. *Affirmed.*

See same case below, 102 Va. 576; 102 Am. St. Rep., 855. 46 N. E., 783.
Statement by Mr. Justice BREWER:

On March 17, 1904, the Supreme Court of Appeals of the State of Virginia, in a matter appealed from a finding of the State Corporation Commission, entered the following findings and order:

"That the Old Dominion Steamship Company was a nonresident corporation, having been incorporated by the Senate and House of Representatives of the State of Delaware; that it was then and had been for many years theretofore engaged in the transportation of passengers and freight on the Atlantic ocean and communicating navigable waters, between the city of New York, in the State of New York, and Norfolk, and certain other ports within the State of Virginia. That said steamship company, in the prosecution of its said transportation business, owned and operated the vessel property above named; that these vessels, with the exception

of the tug Germania, whose movements and use will be hereinafter stated, visited various ports or points within the State of Virginia, for the purpose of receiving freight and passengers, for which they issued bills of lading and tickets to points outside the State of Virginia; that, owing to the shallow waters where these vessels plied, it was impossible in most instances for the larger ocean-going steamers of the company to be used; that in consequence the vessels above enumerated were used to receive the freight and passengers as aforesaid, giving the shipper of freight a bill of lading for the same, destined to New York and other points outside of Virginia, and the passenger a ticket to his destination, and thus transported such freight and passengers to deeper water at Norfolk and Old Point Comfort, where, upon such bills of lading and tickets, the passengers and freight were transferred to one of the larger ocean-going vessels of the steamship company, and so to the ultimate destination, namely, New York, and elsewhere outside of Virginia, was reached; that any other business transacted by the above-named vessels was incidental in character and comparatively insignificant in amount; that the said vessels were built and designed for interstate traffic especially, and were adjuncts to or branches of the main line of the Old Dominion Steamship Company between New York and Norfolk; that each and all of the said vessels were regularly enrolled, under the United States laws, outside the State of Virginia, with the name and port of such enrollment painted on the stern of each of them; that the said vessels, though regularly enrolled and licensed for coastwise trade, were then used on old established routes upon navigable waters within Virginia, as follows, to-wit:

"First. The steamer Hampton Rhoads, between Fort Monroe and Hampton and Norfolk.

"Second. The steamer Mobjack, between points in Mathews and Gloucester counties and Norfolk.

"Third. The steamers Luray and Accomac, between Smithfield and Norfolk.

"Fourth. The steamer Virginia Dare, between Suffolk and Norfolk.

"Fifth. The steamers Berkeley and Brandon, between Richmond and Norfolk; and

"The steamers Berkeley and Brandon ply between Richmond and Norfolk. These two steamers were completed in the year 1901, or early in 1902, one of them having been constructed by the William R. Trigg shipyard in the city of Richmond, and the other outside of the State of Virginia. Early in the year 1902 they were placed upon the line between Norfolk and Richmond, one steamer leaving Richmond each evening and arriving in Norfolk each morning, thus giving a night trip every night each way between Richmond and Norfolk. At the time these steamers were placed upon this route, and since that time, the Old Dominion Steamship Company has, by public advertisement, called attention to the fact that these two steamers were especially fitted in the matter of stateroom accommodations for carrying passengers between Richmond and Norfolk, and the said two steamers have since that time been advertised for the carriage of passengers and freight on their route between Richmond and Norfolk, and have been regularly carrying freight and passengers between the said two points in Virginia as well as taking on freight and passengers for further transporta-

tion on their ocean steamers at Norfolk. The Old Dominion Steamship Company applied, under the revenue laws of the State of Virginia, for a license to sell liquor at retail on each of these steamers, and on July 1st, 1902, there was granted through the commissioner of the revenue of the city of Richmond, a license to the Old Dominion Steamship Company for the sale of liquor at retail on each of these steamers, said licenses to expire on April 30th, 1903. On or about the same time the said steamship company complied with the revenue laws of the United States, and paid the necessary revenue tax through the custom house at the city of Richmond for the purpose of selling liquor at retail on each of these steamers. In the spring of 1903 the said steamship company, in order to obtain licenses to sell liquor at retail on each of these steamers, applied for the same in the city of Richmond, and complied with the requirements of § 143 of the new revenue law, approved April 16th, 1903, and so obtained licenses for the year 1903-1904 to sell liquor at retail on each of these steamers on their route between the cities of Richmond and Norfolk, and likewise, on or about the same time, complied with the revenue laws of the United States in the matter of selling liquor at retail on each of the said steamers on said route.

“Sixth. The steam tug *Germania*, which was used in the harbor of Norfolk and Hampton Roads for the purpose of docking the large ocean-going steamers of the Old Dominion Steamship Company, and the transferring from different points in those waters freight from connecting lines destined to points outside of Virginia.

“And the court having maturely considered said transcript of the record of the finding aforesaid and the arguments of counsel, is of opinion that the legal situs of the vessels and barges assessed for taxation by the finding of the State Corporation Commission is, for that purpose, within the jurisdiction of the State of Virginia, and that said property is amenable to the tax imposed thereon,—notwithstanding that said vessels and barges are owned by a nonresident corporation, that they they may have been enrolled under the act of Congress at some port outside the State of Virginia, and that they are engaged, in part, in interstate commerce—and doth so decide and declare. Therefore it seems to the court here that the finding of the State Corporation Commission appealed from is without error, and said finding is approved and affirmed. It is further considered by the court that the appellee recover against the appellant thirty dollars damages and its costs by it about its defense expended upon this appeal.”

To review this order the Old Dominion Steamship Company sent out this writ of error.

Mr. WILLIAM H. WHITE for plaintiff in error.

Mr. WILLIAM A. ANDERSON for defendant in error.

Mr. Justice BREWER delivered the opinion of the court:

The facts being settled, the only question is one of law. Can Virginia legally subject these vessels to State taxation? The general rule is that tangible personal property is subject to taxation by the State in which it is, no matter where the domicil of the owner may be. This rule is not affected by the fact that the property is employed in interstate transportation. *Pull-*

man's Palace Car Co. vs. Pennsylvania, 141 U. S., 18, 35 L. Ed. 613, 3 Inters. Com. Rep. 595, 11 Sup. Ct. Rep. 876, in which Mr. Justice Gray, speaking for the court, said (p. 23, L. Ed. p. 616, Inters. Com. Rep. p. 599, Sup. Ct. Rep. p. 878):

"It is equally well settled that there is nothing in the Constitution or laws of the United States, which prevents a State from taxing personal property, employed in interstate or foreign commerce like other personal property within its jurisdiction."

See also *Cleveland, C. C. & St. L. R. Co. vs. Backus*, 154 U. S., 439-445, 38, L. Ed., 1041, 1046, 4 Inters. Com. Rep. 677, 14 Sup. Ct. Rep. 1122; *Western U. Teleg. Co. vs. Taggart* 163 U. S. 1-14, 41 L. Ed. 49-54, 16 Sup. Ct. Rep., 1054.

This is true as to water as well as to land transportation. In *Gloucester Ferry Co. vs. Pennsylvania*, 114 U. S., 196, 217, 29 L. Ed. 158, 166, 1 Inters. Com. Rep. 382, 390, 5 Sup. Ct. Rep. 826, 835, Mr. Justice Field in delivering the opinion of the court, after referring to certain impositions upon interstate commerce, added:

"Freedom from such impositions does not, of course, imply exemption from reasonable charges, as compensation for the carriage of persons, in the way of tolls or fares, or from the ordinary taxation to which other property is subjected, any more than like freedom of transportation on land implies such exemption."

See also *Passenger Cases*, 7 How. 283, 12 L. Ed. 702, in which Mr. Justice McLean said (p. 402, L. Ed. p. 752):

"A State cannot regulate foreign commerce, but it may do many things which more or less affect it. It may tax a ship or other vessel used in commerce, the same as other property owned by its citizens."

The same doctrine is laid down in the same case by Mr. Chief Justice Taney (p. 479, L. Ed. p. 784). See also *Wheeling P. & C. Transp. Co. vs. Wheeling*, 99 U. S., 273, 25 L. Ed. 412. That the service in which these vessels were engaged formed one link in a line of continuous interstate commerce may affect the State's power of regulation, but not its power of taxation. True, they were not engaged in an independent service, as the cabs in *New York ex rel. Pennsylvania R. Co. vs. Knight*, 192 U. S., 21, 48 L. Ed. 325, 24 Sup. Ct. Rep. 202, but, being wholly within the State that was their actual situs. And, as appears from the authorities referred to, the fact that they were engaged in interstate commerce does not impair the State's authority to impose taxes upon them as property. Indeed, it is not contended that these vessels, although engaged in interstate commerce, are not subject to State taxation, the contention being that they are taxable only at the port at which they are enrolled. In support of this contention the two principle cases relied upon are *Hays vs. Pacific Mail S. S. Co.* 17 How. 596, 15 L. Ed. 254, and *Morgan vs. Parham*, 16 Wall. 471, 21 L. Ed. 303.

Registry and enrollment are prescribed by Rev. Stat. §§ 4141 and 4311, U. S. Comp. Stat. 1901, pp. 2808 and 2959, for vessels of the United States engaged in foreign and domestic commerce. Section 4141 reads:

"Sec. 4141. Every vessel, except as is hereinafter provided, shall be registered by the collector of that collection district which includes the port to which such vessel shall belong at the time of her registry; which port

shall be deemed to be that at or nearest to which the owner, if there be but one, or, if more than one, the husband or acting and managing owner of such vessel, usually resides."

By sections 4131 and 4311 (U. S. Comp. Stat. 1901, pp. 2803 and 2959) vessels registered or enrolled are declared to be deemed vessels of the United States. As stated by Chancellor Kent, in his Commentaries, vol. 3, p. *139:

"The object of the registry act is to encourage our own trade, navigation and shipbuilding, by granting peculiar or exclusive privileges of trade to the flag of the United States, and by prohibiting the communication of those immunities to the shipping and mariners of other countries. These provisions are well calculated to prevent the commission of fraud upon individuals, as well as to advance the national policy. The registry of all vessels at the custom house, and the memorandums of the transfers, add great security to title, and bring the existing state of our navigation and marine under the view of the general government. By these regulations the title can be effectually traced back to its origin."

This object does not require, and there is no suggestion in the statutes, that vessels registered or enrolled are exempt from the ordinary rules respecting taxation of personal property. It is true by § 4141 there is created what may be called the home port of the vessel, an artificial situs, which may control the place of taxation in the absence of an actual situs elsewhere, and to that extent only do the two cases referred to go.

In *Hays vs. Pacific Mail S. S. Co.* 17 How. 596, 15 L. Ed. 254, ocean steamers owned and registered in New York, and regularly plying between Panama and San Francisco and ports in Oregon, remaining in San Francisco no longer than was necessary to land and receive passengers and cargo and in Benicia only for repairs and supplies, were held not subject to taxation by the State of California. In the course of the opinion, by Mr. Justice Nelson, it was said (p. 599, L. Ed. p. 255):

"We are satisfied that the State of California had no jurisdiction over these vessels for the purpose of taxation; they were not properly abiding within its limits so as to become incorporated with the other personal property of the State; they were but temporarily engaged in lawful trade and commerce, with their situs at the home port, where the vessels belonged, and where the owners were liable to be taxed for the capital invested, and where the taxes had been paid."

Clearly the ruling was that these steamers had acquired no actual situs within the State of California; that occasionally touching at ports in the State did not make them incorporated with the other personal property of the State. Hence, having no situs in California, they were not subject to taxation there, but were subject to State taxation at the artificial situs established by their registry.

In *Morgan vs. Parham*, 16 Wall. 471, 21 L. Ed. 303, it appeared that a steamship was registered in New York, under the ownership of the plaintiff; that she was employed as a coasting steamer between Mobile and New Orleans; that she was regularly enrolled as a coaster in Mobile by her master, and received a license as a coasting vessel for that and subsequent years. It was held that she was not subject to taxation by the State of Alabama. Mr. Justice Hunt, in delivering the opinion of the court, said (pp. 474, 476, L. Ed. p. 304):

"The fact that the vessel was physically within the limits of the city of Mobile, at the time the tax was levied, does not decide the question. Thus, if a traveler on that day had been passing through that city in his private carriage, or an emigrant with his worldly goods on a wagon, it is not contended that the property of either of these persons would be subject to taxation, as property within the city. It is conceded by the respective counsel that it would not have been.

"On the other hand this vessel although a vehicle of commerce, was not exempt from taxation on that score. A steamboat, or a post coach, engaged in a local business within a State, may be subject to local taxation, although it carry the mail of the United States. The commerce between the States may not be interfered with by taxation or other interruption, but its instruments and vehicles may be. . . . It is the opinion of the court that the State of Alabama had no jurisdiction over this vessel for the purpose of taxation, for the reason that it had not become incorporated into the personal property of that State, but was there temporarily only."

In other words, here, as in the prior case, there was no actual situs of the vessel. She had not become commingled with the general property of the State, and was therefore subject to taxation at the artificial situs—the port of her registry.

In *Wheeling P. & C. Transp. Co. vs. Wheeling*, 99 U. S., 273, 25 L. Ed. 412, Mr. Justice Clifford concludes his discussion with this statement (p. 285, L. Ed. p. 416):

"From which it follows, as a necessary consequence, that the enrollment of a ship or vessel does not exempt the owner of the same from taxation for his interest in the ship or vessel as property, upon a valuation of the same, as in the case of other personal property."

Of course, if the enrollment does not exempt vessels from taxation as other personal property, the place of enrollment, whether within or without the State in which the property is actually situated, is immaterial, for other like property is taxable at its actual situs.

So far as the State authorities are concerned, reference may be made to *Lott vs. Mobile Trade Co.* 43 Ala. 578; *National Dredging Co. vs. State*, 99 Ala. 462, 12 So. 720; *Northwestern Lumber Co. vs. Chehalis County*, 25 Wash. 95, 54 L. R. A. 212, 87 Am. St. Rep. 747, 64 Pac. 909.

Our conclusion is that where vessels, though engaged in interstate commerce, are employed in such commerce wholly within the limits of a State, they are subject to taxation in that State, although they may have been registered or enrolled at a port outside its limits. The conclusion, therefore, reached by the Court of Appeals of Virginia was right, and *its judgment is affirmed.*

Lake Drummond Canal & Water Company,

vs.

Commonwealth.

OPINION OF SUPREME COURT OF APPEALS OF VIRGINIA.

January 12, 1905.

On appeal from an order and opinion of the Commission of May 16, 1904.

See Report for 1904. Part I. Page 81.

KEITH, P., delivered the opinion of the Court.

On December 1, 1787, the General Assembly of Virginia granted a charter to the Dismal Swamp Canal Company, which, among other things, recites, "that for and in consideration of the expenses the said proprietors will be at, not only in cutting the said canal, erecting locks, making causeways and performing other works necessary for this navigation, but in maintainng and keeping the same in repair, the said canal, locks, causeways and other works, with all their profits, shall be, and the same are hereby, vested in the said proprietors, their heirs and assigns, forever. as tenants in common in proportion to their respective shares, and the same shall be deemed real estate, and be forever exempt from the payment of any tax, imposition, or assessment whatever, and it shall and may be lawful for the said president and directors, at all times forever hereafter, to demand and receive at some convenient place near one of the extremities of the canal, for all commodities transported through it or over the causeways, tolls, according to the following table and rates, which shall be in Spanish milled dollars, to-wit:"

In the concluding section of the charter, it is provided that the act creating the corporation should be in effect from and after the passage of a like act by the General Assembly of North Carolina, and such an act was passed in the year 1790, and the internal improvement contemplated in the charter was undertaken, completed and put into operation.

In the year 1867, a deed of trust was executed upon all the property of the company, which was foreclosed in 1880, and conveyance made to certain purchasers who assumed the corporate name of the Dismal Swamp Canal Company. This company in turn executed a deed of trust upon all the property of the canal of every character to certain trustees, which was foreclosed and conveyance made in 1889 to certain purchasers who assumed the corporate name of the Norfolk and North Carolina Canal Company. The corporation thus created also executed a deed of trust which was foreclosed in the year 1892, and conveyance of the property made to purchasers who assumed the name of the Lake Drummond Canal & Water Company, the style under which the canal is now operated.

The Lake Drummond Company now owns the canal and all its property and appurtenances, and, on the 29th of February, 1904, the State Corpora-

tion Commission issued a summons requiring it to appear and show cause why a fine should not be imposed upon it for failing to make report to the Commission, as provided by section 27 of an act of the General Assembly of Virginia, approved April 16, 1903, of all its real and personal property of every description, and of its receipts for transportation. In obedience to this summons, the company appeared and answered, claiming that all the franchises, rights and privileges conferred upon the Dismal Swamp Canal Company by the act of 1787, whereby an irrepealable immunity from taxation was granted by the State, have, by virtue of the foreclosures under the several deeds of trust before mentioned, devolved upon and vested in the present Lake Drummond Canal & Water Company.

The State Corporation Commission was of opinion that the answer was insufficient, and imposed a fine upon the defendant for failure to make report as required by law, and from this order the Canal Company appealed.

It would be fruitless task to inquire into the power of a State Legislature to enter into a contract granting a perpetual immunity from taxation so as to bind succeeding legislatures. The power is too thoroughly established by authority to be any longer open to question.

In the State of *New Jersey vs. Wilson*, 7 Cranch, 165, 3 L. Ed. 303, the Supreme Court held, Judge Marshall delivering the opinion, that a legislative act declaring that certain lands which should be purchased for the Indians, should not thereafter be subject to any tax, constituted a contract which could not be rescinded by a subsequent legislative act, and the principal thus established has been followed in cases almost without number.

The case under consideration possesses all the elements of a contract. The act of 1787 recites, "that for and in consideration of the expenses of said proprietors will be at, not only in cutting the said canal, erecting locks, making causeways, and performing other works necessary for this navigation, but in maintaining and keeping the same in repair, the said canal locks, causeways, and other works * * * shall be * * * forever exempt from the payment of any tax, imposition or assessment whatever," and there can be no doubt that, in the language of the Corporation Commission, there was a contract between the State and the corporation, which, could not be violated by the State by any attempt in the future to repeal the immunity from taxation granted to this corporation. It remains then to consider whether or not this immunity has passed to the present corporation.

In the petition for appeal, it is claimed that the charter of the Dismal Swamp Canal Company contains a perpetual exemption from taxation of "all the property, rights and franchises of the company, its successors and assigns," and this exemption accrues to the benefit of the petitioner by force of sections 1233 and 1234 of the Code of Virginia, by which it became such successor and assignee by the name of the Lake Drummond Canal and Water Company; and, secondly, that the exemption being a contract with the State of Virginia, and a compact between the State of Virginia and the State of North Carolina, expressly declared by the concurrent acts of said States, the act of Assembly of April 16, 1903, section 27, under which this proceeding is taken by the State Corporation Commission, if enforced, is a violation of the Constitution of the United States, which prohibits the impairment of the obligations of contracts, and is therefore unconstitutional and void.

Sections 1233 and 1234 of the Code are as follows:

"Sec. 1233. Sale of company's property under deed of trust; what it passes; dissolution of company; purchaser, a corporation.— If a sale be made under a deed of trust or mortgage executed by a company on all of its works and property, and there be a conveyance pursuant thereto, such sale and conveyance shall pass to the purchaser at the sale, not only the works and property of the company as they were at the time of making the deed of trust or mortgage, but any works which the company may, after the time and before the sale, have constructed, and all other property of which it may be possessed at the time of the sale, other than debts due to it. Upon such conveyance to the purchaser, the said company shall *ipso facto* be dissolved. And the said purchaser shall forthwith be a corporation, by any name which may be set forth in said conveyance, or in any writing signed by him and recorded in the court in which the conveyance shall be recorded.

"Sec. 1234. The corporation created by or in consequence of such sale and conveyance shall succeed to all such franchises, rights and privileges, and perform all such duties as would have been had, or should have been performed, by the first company, but for sale and conveyance, including the duty of maintaining and operating any branch or lateral road which may have been constructed and operated before the sale, and of transporting freight and passengers therein save only that the corporation so created shall not be entitled to the debts due to the first company, and shall not be liable for any debts of, or claims against, the said first company which may not be expressly assumed in the contract of purchase, and the whole profits of the business done by such corporation shall belong to the said purchaser and his assigns. His interest in the corporation shall be personal estate, and he or his assigns may create so many shares of stock therein as he or they may think proper, not exceeding, together, the amount of stock in the first company at the time of the sale, and assign the same in the book to be kept for that purpose. The said shares shall thereupon be on the footing of shares in joint stock companies generally, except only that the first meeting of the stockholders shall be held on such day and at such place as shall be fixed by said purchaser, of which notice shall be published for two successive weeks in a newspaper."

Without undertaking to trace the history of these sections beyond the Code of 1849, it is enough to say that they have undergone little change since that time. To those sections the Lake Drummond Company must look for its corporate franchises, rights and privileges. By force of section 1233, the foreclosure of the deed of trust and conveyance to the purchaser under it by the Dismal Swamp Canal Company, operated *ipso facto* to dissolve that company, and so with the successive sales, purchases and conveyances under subsequent deeds of trust. By section 1234, the new corporation thus created succeeds to "all such franchises,

rights and privileges, and perform all such duties as would have been had, or should have been performed by the first company, but for such sale and conveyance."

It follows from what has been said that the existing company, by virtue of the conveyance to it, and as a corporation having its origin and existence only under and by force of section 1234, succeeds to only such franchises, rights and privileges as pass by force of the language employed in that section, and not by virtue of the assignability of the original contract of exemption from taxation granted to the Dismal Swamp Canal Company, its successors and assigns.

The case is different from that of *New Jersey vs. Wilson, supra*. In that case, the exemption was held to pass with the land. The purchaser of the Indian title was a natural purchaser. He did not derive his capacity to receive from the State of New Jersey. "The privilege," says the opinion in that case, "though for the benefit of the Indians, is annexed, by the terms which create it, to the land itself, not to their persons. It is for their advantage that it should be annexed to the land, because in the event of a sale on which alone the question could become material, the value would be enhanced by it. It is not doubted but that the State of New Jersey might have insisted on a surrender of this privilege as the sole condition on which a sale of the property should be allowed. But this condition has not been insisted on. The land has been sold with the assent of the State, with all its privileges and immunities. The purchaser succeeds, with the assent of the State, to all the rights of the Indians. He stands with respect to this land in their place, and claims the benefit of their contract. . This contract is certainly impaired by a law which would annul this essential part of it."

The case of an artificial person—of a corporation deriving its existence, its capacities and its franchises from the State—is wholly different from that of a natural person. In the Indian land case, all that was enjoyed by the Indians passed to the purchaser from them. In the absence of objection by the State, its assent in such cases being presumed. In the case of a corporation, its capacity to take is to be measured by the expressed will of the State.

What force, then, is to be given to the words, "franchises, rights and privileges" in this section?

There are numerous cases decided by the Supreme Court of the United States upon the subject, and it is a matter of regret that they appear not to be entirely harmonious. There is, however, a principle upon which they seem to be agreed.

In *Providence Bank vs. Billings*, 4 Peters, 514, 7 L. Ed. 939, Chief Justice Marshall thus states the law: "That the taxing power is of vital importance; that it is essential to the existence of government; are truths which it cannot be necessary to reaffirm. They are acknowledged and asserted by all. It would seem that the relinquishment of such a power is never to be assumed. We will not say that a State may not relinquish it; that a consideration sufficiently valuable to induce a partial release of it may not exist; but as the whole community is interested in retaining it undiminished, that community has a right to insist that its abandonment ought not to be presumed in a case in which the deliberate purpose

of the State to abandon it does not appear." This may be regarded as the controlling canon of interpretation in such cases.

In *Tucker vs. Ferguson*, 22 Wallace, 527, 22 L. Ed. 805, the principal is maintained that the taxing power may be restrained by contract in special cases for the public good, but such a contract "is to be rigidly scrutinized, and never permitted to extend, either in scope or duration, beyond what the terms of the concession clearly require."

In *Chicago, Burlington & R. R. Co. vs. State of Missouri*, 120 U. S. 569, 30 L. Ed. 732, 7 Sup. Ct. 693, Justice Harlan said: "It is a settled doctrine of this court that an immunity from taxation by the State will not be recognized unless granted in terms too plain to be mistaken."

In *Pickard vs. East. Tenn. & R. Co.*, 130 U. S., 637, 32 L. Ed. 1051, 9 Sup. Ct. 640, Justice Field says: "It has been held and the doctrine has been so often repeated that it is no longer an open question, that the legislature of a State may exempt the property of particular persons or corporations from taxation, either for a limited period or perpetually; but to justify the conclusion that such exemption is granted, it must appear by language so clear and unmistakable as to leave no doubt of the purpose of the legislature. The power of taxation is one of the highest attributes of sovereignty, and the suspension of its exercise as to any persons or property is not a matter to be presumed or inferred. It must be declared, or it will not be deemed to exist. If the legislature can lay aside a power devolved upon it for the good of the whole people of the State for the benefit of a private party, it must speak in such unmistakable terms that they will not admit of any reasonable construction consistent with the reservation of the power.

Yielding to the doctrine that immunity from taxation may be granted, that point being already adjudged, it must be considered as a personal privilege not extending beyond the immediate grantee, unless otherwise so declared in expressed terms. The same considerations which call for clear and unambiguous language to justify the conclusion that immunity from taxation has been granted in any instance, must require similar distinctness of expression before the immunity will be extended to others than the original grantee. It will not pass merely by a conveyance of the property and franchises of a railroad company, although such company may hold its property exempt from taxation."

Can it be said that section 1234, in clear and unambiguous language justifies the conclusion that the legislature intended that the original immunity from taxation granted to the Dismal Swamp Canal Company, should pass to and vest in the Lake Drummond Canal & Water Company? Upon this point, as we have said, the authorities are not easy to be reconciled.

In *Humphrey vs. Pegues*, 16 Wall. 244, 21 L. Ed. 326, it appears that the Cheraw & Darlington Railroad Company was chartered by the General Assembly of South Carolina, which provided, that for the purpose of organizing and forming the company, all the powers conferred by the charter of the Wilmington & Manchester Railroad Company on the commissioners therein named, should be vested in the town of Cheraw, and all the powers, rights and privileges granted to that company, shall be, and are hereby, granted to the Cheraw Railroad Company, and subject to the conditions therein contained, and the question was, what passed under the terms,

"powers, rights and privileges." Mr. Justice Hunt, in his opinion, said: "All the 'privileges,' as well as the 'powers' and 'rights' of the prior company, were granted to the letter. A more important or more comprehensive privilege than a perpetual immunity from taxation can scarcely be imagined. It contains the essential idea of a peculiar benefit or advantage, as a special exemption from a burden falling upon others." And the immunity from taxation was upheld.

In *Morgan vs. State of Louisiana*, 93 U. S. 217, 23 L. Ed. 860, Mr. Justice Field uses the following language: "Much confusion of thought has arisen in this case and in similar cases from attaching a vague and undefined meaning to the term 'franchises'. It is often used as synonymous with rights, privileges and immunities, though of a personal and temporary character; so that, if any one of these exists, it is loosely termed a 'franchise', and is supposed to pass upon a transfer of the franchises of the company. But the term must always be considered in connection with the corporation or property to which it is alleged to appertain. The franchises of a railroad corporation or rights or privileges which are essential to the operations of the corporation, and without which its road and works would be of little value; such as the franchises to run cars, to take tolls, to appropriate earth and gravel for the bed of its road, or water for its engines and the like. They are positive rights or privileges, without the possession of which the road of the company could not be successfully worked. Immunity from taxation is not one of them. The former may be conveyed to the purchaser of the road as part of the property of the company; the latter is personal and incapable of transfer without express statutory direction." *Railroad Co. vs. Hamlin County*, 102 U. S. 273, 26 L. Ed. 152; *Pickard vs. Railroad Co.*, *supra*.

In the latter case, it is said, upon this point, that "there are some cases where the term 'privilege' has been held to include immunity from taxation, but that has generally been where other provisions of the Act have given such meaning to it. The later and, we think, the better opinion is that, unless other provisions remove all doubt of the intention of the legislature, to include the immunity in the term 'privilege,' it will not be so construed. It can have its full force by confining it to other grants to the corporation."

In *Phoenix Fire & Marine Ins. Co. vs. State of Tenn.*, 161 U. S. 174, 40 L. Ed. 660, 16 Sup. Ct. 471, Mr. Justice Peckham says: "It cannot be denied that the decisions of this court are somewhat involved in relation to this question of exemption. It is difficult in some cases to distinguish the language used in each so far that the different results arrived at by the court can be seen to be founded upon a real difference in the meaning of such language. The question has sometimes arisen upon the consolidation of different companies, and sometimes upon a sale under a mortgage foreclosure. Among the former, is the case of *Keokuk & W. R. Co. vs. Missouri*, 152 U. S. 301, 38 L. Ed. 450, 14 Sup. Ct. 592, where under the laws of Missouri there was a provision that the consolidated companies should be 'subject to all the liabilities and bound by all the obligations of the companies within the State,' and 'be entitled to the same franchises and privileges under the laws of this

State as if the consolidation had not taken place.' The question was said to admit of doubt whether under the name "franchise and privileges" an immunity from taxation passed to the new company. Various cases are cited in the opinion, which was delivered by Mr. Justice Brown, showing the grounds taken by this court in such cases." The learned judge then discusses the decisions upon this subject, and reaches this conclusion: "If this were an original question, we should have no hesitation in holding that the plaintiff in error did not acquire the exemption from taxation claimed by it, and we think at present time the weight of authority, as well as the better opinion, is in favor of the same conclusion which we should otherwise reach." The exemption was denied, and the general principle re-affirmed, that there is no inference in favor of an exemption from taxation if the legislature did not affirmatively grant of an exemption from taxation, is a complete overturning of the universal rule. "To assert," said he, "that there is an inference in favor of a rule in regard to taxation. The power and the right to tax are always presumed, and the exemption is to be clearly granted. Mere silence is the same as a denial of exemption."

In the *Gulf & Ship Island Ry. Co. vs. Hewes*, 183 U. S. 66, 46 L. Ed. 86, 22 Sup. Ct. 26, speaking of the construction to be given to the language such as is used in section 1234, the court says that the better opinion is that a subrogation to the rights and privileges of a former corporation, does not include an immunity from taxation; citing, *Phoenix Fire & Marine Ins. Co. vs. Tenn. supra*.

We come now to a case in which the Supreme Court has construed a statute identical with that found in our Code.

The State of West Virginia, by a charter granted to the Covington & Ohio Railroad Company, provided that "no taxation upon the property of the said company shall be imposed by the State until the profits of said company shall amount to ten per cent. on the capital of the company." Subsequently the legislature of that State passed an act which authorized a consolidation of the Covington & Ohio Railroad Company, when organized under the act of March 1, 1866, with one or more railroad companies, including the West Virginia Central Railway Company, the consolidated company to be known as the Chesapeake & Ohio Railroad Company, and to be vested with "all the rights, privileges, franchises and property which may have been vested in either company prior to the act of consolidation." By an act of the legislature, passed January 26, 1870, it was, among other things provided that the Chesapeake & Ohio Railroad Company might borrow such sums of money as might be necessary, and secure the payment of such loans; and the railroad company was thereby declared to be entitled to all the benefits of the charter of the Covington & Ohio Railroad, and to all the rights, interests, benefits and privileges, and be subject to all the duties and responsibilities provided and declared in the said contract, and in the statutes therein referred to. The Chesapeake & Ohio Railroad Company completed its line of railroad and put the same into operation, and in order to do so issued a large amount of bonds, secured by deed of trust, and, in default of payment, proceedings of foreclosure and sale of the property were prosecuted to final decrees in the courts of Virginia and West Virginia; so that all the railroad property in West Virginia was sold and con-

veyed to purchasers, who, in pursuance of the statute then in force applicable thereto, became a corporation under the name of the Chesapeake & Ohio Railway Company. The statute here referred to, as appears from the opinion, is identical with, and indeed is taken from the Code of Virginia. In 1879 the legislature of West Virginia passed an act subjecting the property of the Chesapeake & Ohio Railway Company to taxation. The question was ultimately brought before the Supreme Court of the United States, in *Chesapeake & Ohio Railway Co. vs. Miller*, 114 U. S. 176, 29 L. Ed. 121, 5 Sup. Ct. 813. Mr. Justice Matthews delivered an elaborate opinion, from which we think it clearly appears, (1) that the words somewhat relied upon by the plaintiff in error in this case, that the grant of immunity from taxation was not only to the original company but to "their heirs and assigns forever," does not affect the result, the question being not whether the immunity was capable of assignment, but whether there is a clear expression of legislative intention that this immunity should pass to and vest in the new corporation created by force of section 1234. Says the court, "There is no claim that the exemption passed to the trustees in the trust deeds or mortgages given to secure the payment of the bonds of the company; and none can be made that it passed to the purchasers by the judicial sale made under the decree for foreclosure and sale, by force of the statute declaring what such a sale should pass. The language of the Act upon this subject is, that 'such sale and conveyance shall pass to the purchaser at the sale, not only the works and property of the company, as they were at the time of making the deed of trust or mortgage, but any works which the company may, after that time and before the sale, have constructed and all other property of which it may be possessed at the time of the sale, other than debts due to it.' So far nothing is said of what rights, privileges, franchises and immunities shall vest in the purchaser in respect to the property, the title to which is thus conveyed. The Act, however, proceeds to say, that 'upon such conveyance to the purchaser, the said company shall *ipso facto* be dissolved.' From this it necessarily follows that all privileges, which by the terms of its charter were personal to it, ceased with its dissolution. But the statute adds: 'And the said purchaser shall forthwith be a corporation by any name which may be set forth in said conveyance or in any writing signed by him or them and recorded in the recorder's office of any county wherein the property, so sold, or any part thereof, is situated, or where said conveyance is recorded.' Thus is formed a new corporate body, succeeding to the title of the property sold and conveyed to it, but deriving its existence from this law and not from the original Act of incorporation, which constituted the charter of its predecessor, and with such powers, rights, privileges, franchises and immunities only as are conferred upon it by the law which has brought it into being.

"These are defined in the next succeeding section. So far as material to the question its language is: 'The corporation created by or in consequence of such sale and conveyance shall succeed to all such franchises, rights and privileges, and perform all such duties as would have been had, or should have been performed, by the first company, but for such sale and conveyance,' etc.

"It is earnestly contended on behalf of the plaintiff in error, that by

virtue of this language, it is entitled to enjoy the property formerly belonging to the Chesapeake & Ohio Railroad Company, its predecessor, precisely as though it had been incorporated under the charter of that company, and therefore with the exemption from taxation which was conceded to that company. But broad, general and comprehensive as the language is, we cannot, in reference to the subject matter now in hand, apply it with that force of meaning. The words used are, it will be observed, 'franchises, rights and privileges,' . . . 'as would have been had, . . . by the first company, but for such sale,' etc. There is no express reference to a grant of any exemption or immunity; nothing is said in relation to the subject of taxation. The words actually used do not necessarily embrace a grant of such an exemption." Then follows a citation of *Morgan vs. Louisiana*, 93 U. S. 217, 23 L. Ed. 860, which already appears in this opinion.

Continuing, Justice Matthews says: "Here there is no such express statutory direction. Nor is there an equivalent implication by necessary construction. There is nothing in the language itself, nor the context, nor the subject-matter of the legislation, nor the situation and relation of the parties to be affected, which indicates that a grant of an exemption from taxation to a particular railroad corporation, or to a class of such, was in the contemplation of the legislature. The subject-matter of this legislation was not the original construction of railroads, but the operation of railroads already constructed. The State was not in the attitude of a contractor, soliciting subscriptions of capital, in the formation of companies to undertake the risk of public improvements, for the benefit of the State, with the hazard of loss and perhaps financial ruin to the first promoters, and offering exemptions from taxation as a consideration, by way of contract, for the acceptance of its proposals. It was legislating in reference to enterprises already undertaken, prosecuted and completed by companies originally thus incorporated, and who, by reason of insolvency, had been stripped of their property by creditors, and sentenced by the law to dissolution; and the purpose of the statute was simply to provide suitable means of incorporating the purchasers, to facilitate their use of the property, in operating it for the benefit of the public, as designed from the beginning. These purchasers had not bought the immunity now demanded either from the State or the prior possessor. The contract of the creditors would be fully met, on failure of payment of the stipulated debt, by subjecting to sale the property pledged for its payment, for such right, franchises and privileges only as were necessary for its beneficial use and enjoyment. The immunity from taxation, as we have already said, was not necessarily included in this designation. The debtor corporation, and its creditors combined, could not confer upon the purchasers any rights which were not assignable; and, as no consideration moved to the State for a renewal of the grant, there is no motive for finding, by mere construction and implication, what the words of the law have failed to express. That certainty is not a reasonable interpretation for which no sufficient reason can be assigned. We conclude, therefore, that the Act from which the plaintiff in error derives its corporate existence and powers in West Virginia does not contain a renewal of the grant by exemption from taxation."

To the same effect is *Norfolk & Western Ry. Co. vs. Pendleton*, 156 U.

S. 667, 39 L. Ed. 574, 15 Sup. Ct. 413, which also construes statutes of this State.

There is another ground upon which the judgment of the Corporation Commission may be sustained.

The first mortgage upon the property of the Dismal Swamp Canal Company was executed in 1867. When it was foreclosed that company ceased to exist, and a new company came into existence, which derived its vitality from section 1234: Upon this point the authorities which we have considered are conclusive.

By the Constitution adopted in 1851, it is provided that taxation shall be equal and uniform throughout the Commonwealth, and all property shall be taxed in proportion to its value, which shall be ascertained in such manner as shall be prescribed by law. This provision, or its equivalent, has been continued in the organic law of this State down to the adoption of the present Constitution. It was beyond the power of the legislature, in the face of this provision, to have granted a perpetual exemption from taxation to a corporation, either by a special act of incorporation, or by force of general law. This position seems to be incontrovertible in principle, and is abundantly supported by authority.

In *Keokuk R. Co. vs. State of Missouri*, 152 U. S. 301, 38 L. Ed. 450, 14 Sup. Ct. 592, it is said: "When the new corporation came into existence, it came precisely as if it had been organized under a charter granted at the date of the consolidation, and subject to the constitutional provisions then existing, which require that no property, real or personal, should be exempted from taxation, except such as was used exclusively for public purposes; in other words that the exemption from taxation contained in section 9 of the original charter of the Alexandria & Bloomfield Railway Company did not pass to the Missouri, Iowa & Nebraska Company. As was said of an Arkansas corporation in *St. Louis, I. M. & S. R. Co. vs. Berry*, 113 U. S. 465, 475, 23 L. Ed. 1055, 5 Sup. Ct. 529, 'It came into existence as a corporation of the State of Arkansas, in pursuance of its constitution and laws, and subject in all respects to their restrictions and limitations.' Among these was that one which declared that 'the property of corporations, now existing, or hereafter created, shall forever be subject to taxation the same as property of individuals'. This rendered it impossible for the consolidated corporation 'to receive by transfer from the Cairo & Fulton Railroad Company, or otherwise, the exemption sought to be enforced in this suit.' "

In *Louisville, &c. R. R. Co. vs. Palmes*, 109 U. S., 244, 27 L. Ed., 922, 3 Sup. Ct. 193, the court said: "But the grant to the Pensacola & Louisville Railroad Company by the Act of 1872 and that to the Pensacola Railroad Company by the Act of 1877, though in form the renewal of transfers of previously existing grants, were in fact the creation of new ones. In *Trask vs. Maguire*, 18 Wall., 391, 21 L. Ed., 938, it was said, speaking of similar provisions in the Constitution of Missouri: 'The inhibition of the Constitution applies in all its force against the renewal of an exemption equally as against its original creation.' " *Gulf &c. Ry. Co. vs. Hewes*, *supra*, *Maryland vs. Northern Cent. Ry. Co.*, 44 Md., 131; *Bloxham vs. F. O. & P. R. Co.*, 35 Fla., 625, 17 South, 902; *Shaw vs. Covington*, 194 U. S., 593, 48 L. Ed., 1131, 24 Sup. Ct., 754.

If, therefore, the construction contended by the plaintiff in error be given to section 1234, its effect would be to violate that rule of equality and uniformity of taxation imposed by the Constitution of this State, in force when the several deeds of trust, under which the plaintiff in error claims, were executed and foreclosed.

Upon the whole case, we are of opinion that there is no error in the judgment of the Corporation Commission. Affirmed.

Thos. S. Wheelwright and others

vs.

Commonwealth.

OPINION OF SUPREME COURT OF APPEALS OF VIRGINIA.

January 26, 1905.

On appeal from an order and opinion of the Commission of December 22, 1904, in the matter entitled—*Ex Parte, Richmond & Chesapeake Bay Railway Co.*

See report for 1904, Part I, p. 100.

CARDWELL, J., delivered the opinion of the court.

Thomas S. Wheelwright and others presented to the State Corporation Commission articles of association, in order that they might be incorporated under the corporate name of the Richmond & Chesapeake Bay Railway Company, the articles of association presented being in accordance with the requirements of section 2 of chapter II. of an Act Concerning Corporations, which became a law on the 21st day of May, 1903. Acts 1902-3-4, pp. 437-484.

The purposes of the incorporation are the construction and operation of two railroads, one from the city of Richmond to a point on the Rappahannock river, near Tappahannock, and, crossing the Rappahannock river, to have its terminus on the Chesapeake Bay at some point within the county of Northumberland, or the county of Lancaster; the other line, from the city of Richmond to a point on the Chesapeake Bay within the counties of Gloucester, Mathews or Middlesex, as may be selected by the company. As to both lines, the articles of association, in describing the route, provide that it shall be from within the city of Richmond, "thence through the counties of Henrico and Hanover, via the town of Ashland, or such other route as may be selected by said company." Following the words just quoted, there is further description of the routes along which the proposed lines are to run, but it is not necessary to the determination of the question presented to this court that they can be set out here.

The town of Ashland is in Hanover County, about sixteen miles north

of the city of Richmond, and the Richmond, Fredericksburg & Potomac Railroad Company has its line of railroad running from the city of Richmond, to the town of Ashland, and beyond, through the county of Hanover, and further north. Under the proposed charter the applicants can construct and operate a railroad parallel to the R. F. & P. railroad line as far as the town of Ashland, and up to the point where the latter road crosses the county line of Hanover county, the distance of which parallel line would be twenty miles, or a little more.

The application for a charter to construct this so-called parallel line to Ashland, thence to Tappahannock and other points northeast of Richmond, was refused by the State Corporation Commission, not because the charter applied for would, in fact, conflict with section 12 of Chapter II. of the Act Concerning Corporations, *supra*, but might possibly conflict therewith, the Commission "perceiving no other objection to issuing the charter."

From the order of the Corporation Commission refusing to issue the charter, an appeal is taken to this court.

Section 166 of the present Constitution gives the right to every railroad company in the State, subject to such reasonable regulations as may be prescribed by law, to parallel, intersect, connect with, or cross with its roadway, any other railroad or railroads, but provides further as follows: "Nothing in this section shall deprive the General Assembly of the right to prevent by statute repealable at pleasure, any railroad from being built parallel to the present line of the Richmond, Fredericksburg & Potomac Railroad Company." Pursuant to section 166 of the Constitution, the Legislature enacted section 12 of Chapter II. of the Act Concerning Corporations, *supra*, which provides: "No railroad company chartered under this act, or whose charter may be amended under this act, shall have power to build any railroad parallel to the line of the Richmond, Fredericksburg & Potomac Railroad."

The contention of the appellants is that the intention of the statute was to forbid the issuing of a charter to build a railroad reasonably and substantially parallel with the entire line of the R. F. & P. Railroad Company, and that the statute cannot and should not be so construed as to prevent railroads running from Richmond city to other parts of Virginia, from running a short distance in the same direction of the R. F. & P. railroad, and that such lines could not and would not in any way interfere with the R. F. & P. railroad.

It is manifest from the opinion of the Corporation Commission, made a part of the record before us, that the Commission considered the contention of the appellants just set out as having great force, but denied the charter only for the reason, as the opinion states, that they deemed it best that the statute in question should be construed by this court, and its purpose and meaning finally fixed and settled. The opinion says:

"The great bulk of the business of the Richmond, Fredericksburg & Potomac railroad consists of through traffic, and it is doubtless true that the running either of an electric or steam railroad from Richmond to Ashland would not interfere with the business of the Richmond, Fredericksburg & Potomac railroad, but might, on the contrary, relieve it of local passenger business between Richmond and Ashland, which it would prefer

to have handled by a local road. While it rather seems to us that the intention of the statute was not to forbid the chartering of a road such as that now asked for, yet we are of opinion that we should deny the charter asked for in these articles of incorporation. If the charter is granted and the corporation created, there seems to be no way in which the Commission can recall the charter, and it is extremely doubtful whether the validity of the charter could be called in question by any one, even by the Commonwealth itself, after the Commission has issued it. In this particular case the Commission takes this action because it has been intimated by the applicants that, if the charter is not granted, an appeal may be taken to the Supreme Court of Appeals. The Commission deems it its duty to have the Court of Appeals pass upon this question as early as practicable, in order that it may be finally fixed and settled. Other applications may come before the Commission, and although it would be inclined to grant them, it would greatly prefer, before finally putting its own construction upon the statute, to have its proper interpretation and meaning passed upon by our Court of Appeals."

In the original charter granted by the General Assembly, February 25, 1834, to the R. F. & P. R. railroad, to construct its road from Richmond city to the town of Fredericksburg, it was provided among other things that the General Assembly, in the event of the completion of the said railroad within the time limited by the act, would not, for the period of thirty years from the completion of said railroad, allow any other railroad to be constructed between the city of Richmond and the city of Washington, or for any portion of said distance, the probable effect of which would be to diminish the number of passengers between the one city and the other, upon the railroad authorized by the act, or to compel the company, in order to retain such passengers, to reduce the passage money; "provided, however, that nothing herein contained shall be so constructed as to prevent the Legislature, at any time hereafter, from authorizing the construction of a railroad between the city of Richmond and the town of Tappahannock, or Urbanna, or to any intermediate points between said city of Richmond and the said towns, etc."

On the 23rd of March, 1848, the Legislature passed an act authorizing the Louisa Railroad Company, formerly chartered, and which had constructed and was operating its roads between Louisa Courthouse and the junction with the R. F. & P. railroad, in Hanover county, about twenty-five miles north of the city of Richmond, to extend its road westward, and also from the Junction to the dock in the city of Richmond, and in the case of the *Richmond, &c. Railroad vs. The Louisa Railroad Co.*, the validity of the last-named act was called in question as impairing the constructial rights of the first-named road, entered into between its original incorporators and the State, but the Superior Court of Chancery for the Richmond Circuit and this court took the opposite view, which view, on an appeal taken from the refusal of an appeal by this court from the decree of the Superior Court of Chancery denying an injunction to restrain the defendant from extending its road across the complainants' road at the Junction to the city of Richmond, was sustained by the Supreme Court of the United States, 13 How., p. 69; 14 L. Ed. 55.

The last-named court, in its opinion, after stating the well-settled rules

of construction of all such acts, and referring to the provision contained in the original charter of the R. F. & P. Railroad Company above set out, says: "Construing this act with these principles in views, where do we find that the Legislature has contracted to part with the power to construct the railroad, even between Richmond and Fredericksburg, for carrying coal or other freight? Much less can they be said to have contracted that no railroad connected with the western part of the State shall be suffered to cross the complainants' road or run parallel to it, in any portion of its route. Such a contract cannot be elicited from the letter or the spirit of this section of the act."

It will be observed that the act here under consideration makes no reference to building a railroad, the line of which might parallel a part of the R. F. & P. railroad, but makes reference only to the building of railroads parallel to the line of the R. F. & P. railroad. Since by an inspection of a map of the State of Virginia, it appears that a railroad cannot be built from the city of Richmond to the towns of Tappahannock or Urbanna, or for the benefit and development of that portion of Virginia in which those towns are situated, without paralleling to some degree the railroad owned and operated by the R. F. & P. R. Co., to construe the statute as inhibiting this would be equivalent to saying that the Constitutional Convention and the Legislature intended that there should be no railroad constructed from the city of Richmond to the northeastern portion of the State, a section as much in need of railroad facilities as any portion of the State is now or has been, and as much deserving and as much entitled to such facilities as any other section of the State. Such a construction would result disastrously to the State's interests, in that it would prevent the construction of local railroad lines, even for a mile or two miles north of the city of Richmond, in any direction, for they would in a sense parallel the R. F. & P. railroad, or at least a portion thereof, if they ran in a northern direction from Richmond. If such was the purpose of the Legislature, it is inconceivable that it would not have been so declared in express terms.

It is obvious also that it is greatly to the interest of the city of Richmond and of the whole section through which appellants' contemplated road would pass, that it be built; while, so far from interfering with the R. F. & P. railroad, such a road by bringing the citizens and products of that section of northeast Virginia, which now has no railroad, to Richmond or to Ashland, and delivering the same to the R. F. & P. railroad for transportation to other points, would be of great benefit to that road, and would do it no possible injury. In fact, it should be stated in this opinion that the R. F. & P. Railroad Company entertains this view, and in no way is it opposing the granting of the charter desired by appellants.

For the want of modern transportation facilities, the counties in the northeastern section of the State are so cut off from Richmond as to be almost entirely tributary to the city of Baltimore, certainly to make the latter city more easily and conveniently reached than the former. The whole State has an interest in the industrial development of that section, and the facilities to be offered by the railroad which appellants propose to construct should not be denied to a people having none such, if any other construction of the statute in question can be reasonably adopted.

Statutes which interfere with legitimate enterprise, or limit the right

to construct or operate legitimate industries, must be construed strictly. And in like manner statutes which constitute an exception from a well-defined statutory policy are given a strict construction. *Sutherland on Stat. Constr.*, sections 370 and 407.

By constitutional provisions and numerous statutes since 1865, whatever may have been the policy of the State prior to the Civil War, by which the State lent its resources and credit to works of internal improvements, the policy declared is that the greatest opportunity shall be given to private corporations to build railroads and other works of internal improvement for the development of the interests of the State. And while the Legislature has been careful to provide for the protection of the State's interest, as a stockholder, in the R. F. & P. railroad, neither in the policy in vogue since 1865, nor in the present Constitution, nor in the statute under consideration, are there any words or phrases used that would justify a denial of the charter applied for by the appellants. The learned Attorney-General frankly stated when this case was submitted for the consideration of this court that it was not, in his opinion, to the interest of the Commonwealth to oppose the charter, and that it was neither the purpose of the constitutional provision nor the act in question to prevent the construction of such lines of railroad as proposed by the appellants; that neither the letter nor the spirit of the act would be violated by the granting to them of the charter they ask. This was practically the view taken by the State Corporation Commission, in which we fully concur.

The purpose of section 166 of the Constitution, and of the act, was merely to protect the interest of the Commonwealth in the R. F. & P. railroad, by guarding against competition in the transportation of passengers between the city of Richmond and the city of Washington, and not to prohibit the granting of a charter to build a railroad line such as is contemplated by appellants, although the railroad they propose building, strictly speaking, will parallel the R. F. & P. railroad for a short portion of its line, but not its entire line, whereby the road when built, would become a competitor of the R. F. & P. railroad for its through traffic between Richmond and Washington.

Whether or not the legislative act under consideration inhibits the granting of a charter to build a railroad paralleling the R. F. & P. railroad for a greater distance than is proposed by appellants, and whereby such paralleling road, when built, would become a competitor of the R. F. & P. railroad for its through traffic between Richmond and Washington, we are not called upon to express an opinion in this cause, nor has it been our purpose, in anything that has been said, to do so.

It follows that the order of the State Corporation Commission appealed from must be reversed, and the cause remanded to the Commission that it may issue the charter applied for by appellants. Reversed.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Geo. B. Bull Company.

ORDER OF DECEMBER 22, 1904.

It being shown to the State Corporation Commission that the George B. Bull Company, a corporation created, organized and existing under the laws of the State of Virginia has failed to make to the State Corporation Commission the report of its maximum capital stock as of the first day of January, 1904, and has failed to file its report upon the form prescribed by the Commission with the State Corporation Commission by the first day of February, 1904, as prescribed by the provisions of section 41 of an Act of the General Assembly of Virginia, entitled an "Act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by Section 189 of the Constitution," approved April 16, 1903; and has not, at any time before or since the first day of February, 1904, filed with the State Corporation Commission the said report upon the blank form prescribed by the said Commission, although repeatedly required so to do by the said Commission.

It is now ordered that the said George B. Bull Company appear before the State Corporation Commission at its offices in the City Hall of the City of Richmond, on Tuesday, the 31st day of January, 1905, at 11 o'clock A. M., and show cause, if any it can, why a fine should not be imposed upon it as provided for in Section 42 of the said Act, approved April 16, 1903, for its failure to make said report.

It is further ordered that a copy of this order be forthwith served upon the said George B. Bull Company as a notice to it to appear before this Commission and show cause as aforesaid.

ORDER OF JANUARY 31, 1905.

On this day George B. Bull Company, having been duly summoned in this proceeding, appeared to show cause why it should not be fined for violation of Section 41 of an Act of the General Assembly of Virginia, approved April 16, 1903, and entitled an Act to raise revenue for the support of the government, etc., in not making to the Commission the reports required by said section; and by leave of the Commission, the said defendant in this proceeding, George B. Bull Company, appeared by counsel, and answered the summons in this case. And thereupon, testimony having been heard, it was shown that the said George B. Bull Company was a corporation, having been created and organized under the laws of Virginia, and that said corporation had failed to make to the State Corporation Commission the reports required by it by Section 41 of the Act aforesaid for the year 1904, and the Commission, having heard the evidence in this matter. and:

It appearing to the Commission that the said George B. Bull Company is a corporation as aforesaid and that it has failed to make to the Commission report required by Section 41 of the aforesaid Act for the year 1904:

It is now ordered, as provided in Section 42 of said Act, that a fine of \$25.00 be imposed upon the said George B. Bull Company, and that the said \$25.00, with the costs of this proceeding, be paid by the said George B. Bull Company to the Clerk of this Commission within ten days from this date.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Christian & Winfree Company.

ORDER OF DECEMBER 22, 1904.

It being shown to the State Corporation Commission that Christian & Winfree Company, a corporation created, organized and existing under the laws of the State of Virginia, has failed to make to the State Corporation Commission the report of its maximum capital stock as of the first day of January, 1904, and has failed to file its report upon the form prescribed by the Commission with the State Corporation Commission by the first day of February, 1904, as prescribed by the provisions of Section 41 of an Act of the General Assembly of Virginia, entitled an "Act to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by Section 139 of the Constitution," approved April 16, 1903; and has not, at any time before or since the first day of February, 1904, filed with the State Corporation Commission, the said report upon the blank form prescribed by the said Commission, although repeatedly required so to do by the said Commission;

It is now ordered that the said Christian & Winfree Company appear before the State Corporation Commission at its offices in the City Hall of Richmond on Tuesday, the 31st day of January, 1905, at 11 o'clock A. M., and show cause, if any it can, why a fine should not be imposed upon it, as provided for in Section 42 of the said Act, approved April 16, 1903, for its failure to make said report.

It is further ordered that a copy of this order be forthwith served upon the said Christian & Winfree Company as a notice to it to appear before this Commission and show cause as aforesaid.

ORDER OF JANUARY 31, 1905.

This day Christian & Winfree Company, having been duly summoned in this proceeding, appeared to show cause why it should not be fined for violation of Section 41 of an Act of the General Assembly of Virginia, approved April 16, 1903, and entitled an Act to raise revenue for the support of the

government, etc., in not making to the Commission the reports required by said section; and, by leave of the Commission, the said defendant in this proceeding, Christian & Winfree Company, appeared by Isaac B. Davenport, its Secretary-Treasurer, and answered the summons in this case. And thereupon testimony having been heard, it was shown that the said Christian & Winfree Company was a corporation, having been created and organized under the laws of Virginia, and that said corporation had failed to make to the State Corporation Commission the reports required of it by Section 41 of the Act aforesaid for the year 1904, and the Commission, having heard the evidence in this matter, and:

It appearing to the Commission that the said Christian & Winfree Company is a corporation as aforesaid, and that it has failed to make to the Commission the report required by Section 41 of the aforesaid Act for the year 1904:

It is now ordered, as provided in Section 42 of said Act, that a fine of \$25.00 be imposed upon the said Christian & Winfree Company, and that the said \$25.00, with the costs of this proceeding, be paid by the said Christian & Winfree Company to the Clerk of this Commission within ten days from this date.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Richmond, Fredericksburg & Potomac Railroad Company and Atlantic Coast Line Railroad Company.

ORDER OF JANUARY 10, 1905.

It having been brought to the attention of the State Corporation Commission that there exists an agreement or arrangement among all railroads entering into the city of Richmond whereby loaded cars consigned to the said City of Richmond brought in over one railroad can be transferred or switched to another railroad for placing and unloading at the delivery or freight yards of the receiving company, except that such arrangement or agreement does not exist between the Richmond, Fredericksburg & Potomac Railroad Company and the Atlantic Coast Line Railroad Company;

It is ordered that the said two railroad companies, to wit: the Richmond, Fredericksburg & Potomac Railroad Company and the Atlantic Coast Line Railroad Company, do appear before the State Corporation Commission, at its offices in the City of Richmond at 1:00 o'clock P. M. on Saturday, the 21st day of January, 1905, and show cause, if any they can, why the Commission should not enter and issue a rule, regulation, order or requirement whereby the said two companies shall be required to accept and receive the one from the other all in-coming carload freight when so directed by consignees, so that carload freight coming from one of the said roads

in the City of Richmond may be received by and placed for delivery upon the yards of the other of said roads; the receiving railroad, upon whose yards final placing for unloading is done, to make a transfer charge of \$2.00 per car, or such other charge as may be found at the hearing of this matter to be just, reasonable and proper.

It is ordered that a copy of this order be forthwith served upon each of the said railroad companies to have the effect of a summons or notice to them, and each of them, to be present at the time hereinbefore mentioned when the matters above set out will be considered.

Commonwealth of Virginia, at the relation of Melville G. Wright, Charles Wright, Marius H. Wright, partners trading as Wright Brothers,

vs.

Richmond, Fredericksburg & Potomac Railroad Company.

ORDER OF JANUARY 10, 1905.

The complainants in this matter having this day appeared and filed before the State Corporation Commission a petition in the form of a formal complaint against the defendant company, the Richmond, Fredericksburg & Potomac Railroad Company;

It is ordered that the said defendant company do appear before the State Corporation Commission at its offices at eleven o'clock in the morning on Saturday, the 21st day of January, 1905, and show cause why the relief prayed for in the said petition should not be granted, and why the Commission should not enter a rule, regulation or requirement whereby the said defendant company should be required to rescind or annul its embargo under which loaded cars are not accepted in the City of Richmond by it from the Atlantic Coast Line Railroad Company for placing at its west end or other delivery yards in the City of Richmond, as may be ordered by consignees, for a transfer or switching charge of \$2.00 per car, or other such reasonable charge as may be fixed by the Commission.

It is ordered that a copy of this order, together with a copy of the petition or complaint filed by the complainants hereinbefore mentioned, be forthwith served upon the said Richmond, Fredericksburg & Potomac Railroad Company, to have the effect of a summons upon them and notice to them of the hearing on the date above fixed.

Commonwealth of Virginia, at the relation of Wright Brothers,

vs.

Richmond, Fredericksburg & Potomac Railroad Company.

Commonwealth of Virginia, at the relation of Wright Brothers,

vs.

*Richmond, Fredericksburg & Potomac Railroad Company and
Atlantic Coast Line Railroad Company.*

In the matter of Freight Yard Facilities at the City of Richmond.

ORDER OF MARCH 29, 1905.

These two proceedings, in which notices have been heretofore served, were ordered to be heard and considered together; and this day the two said proceedings coming on to be heard together, the two defendant railroad companies appeared, the Atlantic Coast Line Railroad Company being represented by Mr. Alexander Hamilton, and the Richmond, Fredericksburg & Potomac Railroad Company being represented by Mr. Hill Carter. Mr. John A. Lamb appeared for Wright Brothers, the complaining parties. Testimony was introduced on both sides, and all matters involved herein having been fully heard by the Commission, and the Commission not yet being advised of the proper order, regulation or requirement to be entered and issue herein, time is taken to consider thereof.

ORDER OF APRIL 18, 1905.

The Commission, having carefully considered all the evidence and statements submitted to them on the hearing of these proceedings, is of opinion that it is unnecessary to enter any order in this matter directing the Atlantic Coast Line Railroad Company to accept loaded cars from the Richmond, Fredericksburg & Potomac Railroad Company, as the latter company has a freight yard at Ninth and Byrd Streets in the City of Richmond, at which it can place cars to be unloaded without the necessity of switching those cars to the adjoining yard of the Atlantic Coast Line Railroad Company.

The Commission is further of opinion that the interests of the shipping public require that the relief sought in these proceedings should be granted as to the commodities hereinafter named, and the following order, regulation and requirement is, therefore, now made and issued, to go into effect on the twentieth day of April, 1905, viz.:

All cars loaded with cord wood, coal and coke consigned to the City of Richmond and coming into the said city over the Atlantic Coast Line Railroad Company shall, whenever directions are given to the said Atlantic Coast Line Railroad Company by the consignee or holder of the bill of

loading, be transferred to the Richmond, Fredericksburg & Potomac Railroad Company, and by that company transferred, switched and carried and placed for unloading at its Broad street yard in the City of Richmond, between Laurel and Shafer streets, said switching and transferring to be made over the usual connecting routes between the said two companies without discrimination.

Effective on and after April 20th, 1905.

Great Falls & Old Dominion Railroad Company,

vs.

Great Falls Power Company.

To the Great Falls Power Company.

Take Notice as Follows:

Great Falls & Old Dominion Railroad Company has filed with the State Corporation Commission a petition praying that the Commission certify, in accordance with the provisions of Section 52 of Chapter V. of an Act of the General Assembly of Virginia, entitled, an Act concerning corporations, which became a law May 21st, 1903, that public necessity or an essential public convenience requires that the said Great Falls & Old Dominion Railroad Company shall take by condemnation proceedings certain property belonging to you, a corporation possessing the powers of eminent domain. The property so desired to be taken by condemnation proceedings is as follows:

Three parcels of land for the purpose of its right-of-way over the tract of real estate owned by you in Fairfax County, Virginia, near the Great Falls of the Potomac, said three parcels desired to be taken through said tract consisting of .93 acres, 7.68 acres and 9.4 acres, aggregating 18.01 acres; the more exact location and metes and bounds of the said parcels of land so desired to be condemned through the said tract owned by you being shown on a map and profile of the same filed before the Commission with the said petition.

As provided by law, the Commission will hear all parties in interest on the matters arising upon the said petition at the offices of the Commission in the City of Richmond, on Tuesday, the 29th day of November, 1904, at 11:00 o'clock in the morning.

Ordered by the State Corporation Commission that a copy hereof be duly served upon the said Great Falls Power Company by the bailiff of the Commission or the Sheriff of Fairfax County, or other proper officer authorized by law to make service hereof.

ORDER OF JANUARY 19, 1905.

A hearing in this matter having been had on the eighth of December, 1904, it is now ordered as follows:

This is an application by the complainant praying the Commission to grant it a certificate in accordance with the provisions of Section 52 of Chapter V. of an Act of the General Assembly entitled "An Act concerning corporations," which became a law on May 21st, 1903, for the right to condemn certain property of the defendant company, a corporation likewise possessing the right of eminent domain.

After a careful consideration of all the papers and the evidence before the Commission in this matter, the Commission is of opinion

(1). That properly construing the statute under which this proceeding is had, in view of its true intent and purpose, and under the evidence in this proceeding, the Commission should certify that a public necessity or an essential public convenience exists for the taking by the complainant corporation of the property involved in this matter belonging to the defendant corporation, and that the property so to be taken by condemnation is not essential to the purposes of the defendant corporation.

(2). The Commission is further of opinion that considering the statute under which those proceedings are had, together with the recent statute of this State regulating the method of condemnation and prescribing the tribunals which shall have jurisdiction in matters of condemnation, the Commission should not direct whether in such condemnation proceedings a fee simple or a lesser estate should be taken. In such proceedings to be instituted before the proper Circuit Court having jurisdiction of the subject matter and of the parties, the petitioner in condemnation proceedings may pray for and acquire a fee simple or a lesser estate as may be necessary for the public use to which the property is to be devoted.

The State Corporation Commission doth now certify that a public necessity, or an essential public convenience, requires that the complainant shall take, by condemnation proceedings, the following three several parcels of land belonging to the defendant corporation and located in the county of Fairfax, at and near Great Falls on the Potomac River: The said three parcels of land being marked on the plat filed as an exhibit with the petition in this proceeding as parcel No. 1, containing .93 acres; parcel No. 2, containing 7.68 acres, and parcel No. 3, containing 9.4 acres, the exact metes and bounds, courses and distances of each one of the three several parcels being shown in detail upon the said plat made an exhibit with the petition in this proceeding, and the location, metes and bounds, courses, distances and quantities of the three several parcels appearing upon the said plat are now referred to with the same effect as if they were set out in detail in this order. In so certifying, the Commission is of opinion that as to that portion of parcel No. 3 which lies between the line marked on the said plat as "Old Potomac Canal" and the Potomac River, the plaintiff corporation should be allowed to condemn a sufficient quantity to afford reasonable terminal facilities and a loop in its railroad. Whether or not the entire quantity of land lying between the two said boundaries as marked upon said plat is necessary for the purposes of the said plaintiff railroad should be properly determined in any condemnation proceedings which may be instituted before a court having jurisdiction of the subject matter and of the parties by the complainant corporation.

Great Falls Power Company,

vs.

Great Falls & O. D. R. Co.

(Supreme Court of Appeals of Virginia, September 14, 1905.)

APPEAL FROM STATE CORPORATION COMMISSION.

Application by the Great Falls & Old Dominion Railroad Company for leave to acquire by condemnation proceedings lands owned by the Great Falls Power Company. From an order granting the application, defendant appeals. Reversed.

HARRISON, J. This is an appeal from an order of the State Corporation Commission granting an application made by the appellee railroad company to be allowed to acquire by condemnation proceedings certain lands owned by the appellant power company situated in the county of Fairfax.

The Great Falls Power Company was incorporated by an act of the General Assembly of Virginia, approved March 3, 1894, as amended by an act approved March 5, 1894 (Acts 1893-94, pp. 669-782), for the purpose of acquiring, holding, improving, and using water power at the Great Falls in the Potomac river and for constructing dams therein, canals, and other hydraulic and auxiliary steam works, and for the selling and leasing of water power and using the same for manufacturing, etc., generating, transmitting, selling, and leasing electricity, electric power, and light for railway and canal, as well as for other purposes.

The appellant owns on the Virginia side of the Potomac river a tract of land containing between 700 and 800 acres procured at a cost of \$500,000, for the purposes contemplated by its incorporation and has expended a large sum in perfecting elaborate plans for contemplated improvements. This tract of land is shown by the appellee to be "as wild as the Rocky Mountains."

The Great Falls & Old Dominion Railroad Company was incorporated by an Act of the General Assembly of Virginia, approved January 24, 1900, as amended by an act approved March 29, 1902 (Acts 1899-1900, p. 148; Acts 1901-2, p. 457), with power to locate, build and operate a railroad, commencing at some point on the Potomac river, in Alexandria county, opposite the District of Columbia, and running thence by the most practicable route to a point on the Potomac river in Fairfax county or Loudoun county, Va. The record shows that this railroad line has been located from the Aqueduct Bridge, in Alexandria county, opposite the District of Columbia, to a point in Fairfax county on the Potomac river at the Great Falls, a distance of some 14 miles, and the work of building an electric railway has been begun and prosecuted to the extent of reconstructing the Aqueduct Bridge and making roadbed, bridges and culverts in Alexandria county at an outlay of about \$300,000. Both of these companies, the appellant and the appellee, are given under their respective charters the power of eminent domain.

This proceeding was inaugurated, under section 52 of the act concerning corporations, to obtain from the State Corporation Commission a certificate, in accordance with the provisions of that section, authorizing the appellee to condemn the following three several parcels of land belonging to the appellant, located in the county of Fairfax, at the Great Falls on the Potomac river, namely: Parcel No. 1, containing .93 acres; No. 2, containing 7.68 acres, and No. 3, containing 9.4 acres. The point sought to be condemned is shown to be "very rough and rugged-rocky; and about as wild a piece of property as there is anywhere in the State of Virginia."

Section 52 provides as follows: "No corporation shall take by condemnation proceedings any property belonging to any other corporation possessing the power of eminent domain, unless after hearing all parties in interest, the State Corporation Commission shall certify that a public necessity or that an essential public convenience shall so require, and shall give its permission thereto; and in no event shall one corporation take by condemnation proceedings any property owned by and essential to the purposes of another corporation possessing the power of eminent domain," Va. Code, 1904, p. 576, c. 46a, Sec. 1105e, subd. 52.

It is clear from this statute that before the land of the appellant can be condemned by the appellee two facts must be made to appear: (1) That a public necessity, or that an essential public convenience, requires that the land shall be taken; and (2) that such land is not essential to the purposes of the appellant.

Prior to the present law, under which this proceeding was taken, the land of the appellant could not have been condemned by the appellee, because it had no legislative permission to take the property of another corporation. *Alexandria, etc., R. R. Co. vs. A. & W. R. R. Co.*, 75 Va. 780, 40 Am. Rep. 743; *R. F. & P. R. R. Co. vs Johnston*, 103 Va. 456, 49 S. E. 496.

The right, therefore, of one corporation to condemn property already devoted to the public use by another, should not be extended by construction beyond the explicit requirements of the statute giving that power.

The evidence tends very strongly to show that the land sought to be condemned is essential to the appellant for the development of its water power and that, if taken, the power company would be compelled to change its plans entirely; that there is a physical conflict between the use contemplated by the appellee and that designed by the appellant. It is not necessary, however, in the view we take of the case, to pass upon or to consider this question.

Its legislative grant of power authorized the appellee to establish a railroad from some point on the Potomac river in Alexandria county to some point on that river in either the county of Fairfax or the county of Loudoun. It would meet the requirements of the charter for the terminal of the road to be located at any point on the river within the limits of the counties mentioned. The appellee owns land on the river above and adjoining that owned by the appellant. Above and adjoining the land of the appellant it owns a tract of 30 acres, which appears to have been bought with a view to the use now sought to be made by the condemnation of the land of appellant. The property in question, however, covers a commanding view of the Great Falls of the Potomac river, which is shown to be one of the grandest pieces of natural scenery in this country, second only in beauty and attractiveness to the Falls of Niagara.

It clearly appears that this land is sought by appellees as a terminal point on account of the rare scenic features it affords, and because of the attractions it would hold out to pleasure seekers from the City of Washington. In other respects the location possess none of the advantages ordinarily accruing to a railroad, and but for the beauty of the scene would most likely have been avoided as offering no inducements to such an enterprise. It is further clear from the record that the quantity of land sought to be condemned is far beyond any necessity for mere terminal purposes of an electric railway extending a distance of 14 miles from the city of Washington. It is manifest from the evidence that the location was selected with no reference to the public use of the road in the matter of freight or the accommodation of the traveling public along the route, but that the real purpose of the condemnation is to establish a park overlooking the Great Falls of the Potomac, for the comfort and pleasure of sight-seers and curiosity seekers, and to thereby add to the revenues of appellee by making the point an attractive place of resort.

To justify the Corporation Commission taking the action complained of, it must not only appear that the land sought to be condemned is for public use, but it must affirmatively appear that a public necessity or an essential public convenience requires that the land of the appellant shall be taken.

What is a public use is said to be incapable of exact definition; that it is easier to define a negation than by affirmation. Whatever rule may be formulated on the subject as a result of the adjudged cases, it cannot, we think, include the condemnation here sought as one made for public use. Looking to the charter of the appellee, we find that the company was organized for "public use" in transporting persons and property along its line; in other words, has undertaken an ordinary railroad enterprise. The ground upon which private property may be taken for railroad uses without the consent of the owner is primarily that railroads are highways furnishing means of communication between different points and promoting traffic and commerce. The taking of property for these purposes must always be limited to the lawful necessities of the enterprise. The moment the appropriation goes beyond such necessity, it ceases to be justified on the principles which underlie the right of eminent domain. Cooley's Const. Lim. pp. 779, 780.

The charter of appellee furnishes no warrant for condemning property for the purpose indicated by the record. It is doubtless an attractive point, on account of its inspiring scenery, for the location of a park, and such a terminal would very probably increase the revenues of appellee; but to gratify the senses of the pleasure seeker and thereby incidentally to increase revenues is without the domain of a public use for which private property may be taken under the power of eminent domain.

In a well-considered case in New York, where the railroad company was given power to condemn private property for public use, it applied for the condemnation of a part of the land belonging to De Veaux College, which commands a view of the "Whirlpool Rapids." Its purpose was to give visitors a view of those rapids. It was held that this was not a public use for which private property could be taken, the court saying in part: "The fact that the road of petitioner may enable the portion of the public who visit Niagara Falls more easily or more fully to gratify their curiosity,

or that the road will be public in the sense that all who desire will be entitled to be carried upon it, is not sufficient, we think, in view of the other necessary limitations, to make the enterprise a public one, so as to justify condemnation proceedings. The case does not, we think, differ in principle from an attempt on the part of a private corporation under color of an act of the legislature, to condemn lands for an inclined railway, or for a circular railway, or for an observatory, to promote the enjoyment or convenience of those who may visit the Falls." *In re Niagara Falls & W. Ry. Co.*, 108 N. Y. 375, 15 N. E. 429.

This case is very much in point, and the authorities there cited and the reasons given apply with equal force to the case at bar; for it is clear from the record that the part of the railroad running through the land of the appellant is not intended for ordinary traffic, but only for sight-seers.

We have seen that the use here sought to be made of appellant's property is not a public use in the sense that it can be taken under the power of eminent domain. The case at bar is, however, very much stronger than the Niagara Falls Case, because, granting that the use sought to be made by appellee of the land in question came within the meaning of a "public use" justifying condemnation, still the land could not be taken; for, the appellant being a corporation with the power of eminent domain, its land could not be condemned by another corporation possessing that power, unless the public use sought to be made of it reached the measure of a public necessity or an essential public convenience. This is the express mandate of the recent statute under which this proceeding is had, and without which the application of appellee could not be entertained.

Scenic advantages were held in the Niagara Falls Case not to reach the measure of a public use justifying condemnation proceedings; a *fortiori* must such advantages fail for insufficiency when subjected to the test of the public necessity contemplated by our law. Spending a pleasant day in the midst of wild and rugged surroundings on the banks of the Potomac, viewing its "Great Falls" while strolling in a beautiful park, would doubtless be both inspiring and invigorating to those who had the time and opportunity to enjoy it. That sight-seers should be furnished such an opportunity may be desirable, but it cannot be said to be a public necessity, demanding the displacement of appellant from its private ownership by the compulsory proceedings here invoked.

For these reasons we are of opinion that the State Corporation Commission erred in awarding appellee the certificate complained of, and therefore, its action must be reversed, the order appealed set aside, and the cause remanded to the State Corporation Commission for such further proceedings in the premises as the appellee may be advised to take, with a view to condemning land for its uses through the lands of the appellant, not in conflict with the views expressed in this opinion.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Washington, Alexandria & Mt. Vernon Railway Company.

To the Washington, Alexandria & Mt. Vernon Railway Company.

Complaint having been made to the State Corporation Commission of grossly insufficient and inadequate passenger service between the Potomac River and Alexandria along the route of the line of the Washington, Alexandria & Mount Vernon Railway Company in the State of Virginia, and in the judgment of the State Corporation Commission, it appearing that repairs are necessary upon the power plant, track and overhead equipment of the said company along its said line, and that additions to its rolling stock and motive power are greatly needed, and that better schedules should be put into effect providing for cars or trains at sufficiently frequent intervals along the said line so as to accommodate with seats all passengers travelling on its said route, and to avoid the danger and inconvenience arising from the over-crowding of its cars and from compelling passengers to stand on the platforms of its cars:

It is ordered that rules and regulations be made, issued and enforced directing the said company to make all necessary repairs, improvements and additions to its tracks, equipment, power plant and motive power, and to add to its rolling stock and motive power and general passenger equipment, and to put into effect a reasonable, proper and adequate schedule providing for a sufficient number of cars or trains along said line; and generally so operate its road, and conduct its business as to fairly, reasonably and legally carry out the public franchise conferred upon it by the State of Virginia, and properly promote and provide for the security and accommodation of the public.

It is further ordered that the foregoing matters and the said rules and regulations be heard, considered and disposed of in the court room of the court house of the Corporation Court of the City of Alexandria in said city on Thursday, the second day of February, nineteen hundred and five, at 11:00 o'clock in the morning.

Ordered by the State Corporation Commission this fourteenth day of January, nineteen hundred and five.

ORDER OF FEBRUARY 9, 1905.

The Commission having carefully considered all the evidence and matters adduced upon the hearing in those proceedings, is of opinion, for reasons stated in writing, that it should direct certain specified improvements to be made and rolling stock to be purchased by the defendant company. It is therefore ordered:

First. That the defendant, the Washington, Alexandria and Mount Vernon Railway Company, shall purchase, and have delivered to it, and put in operation on its line before the first day of May, 1905, four new complete motor cars, sufficient to seat fifty-two passengers each, equipped with four

modern motors of not less than fifty horse-power, with double flooring; that two additional four motor cars of the same size and character be at once ordered and purchased by the defendant company, to be delivered to it and put in operation on its line not later than August first, 1905; that two new fifty horse-power motors be ordered and purchased, if not already ordered and purchased, by the defendant company. which shall be put in on some of the cars now in service on its line not later than the first day of May, 1905.

Second. That the said defendant company shall, within fifteen days from this date, viz., the 9th day of February, 1905, install on six of its motor cars used in regular passenger service between Alexandria and Washington, proper modern electric heating apparatus of the character mentioned in the testimony as being placed on the sides of the cars, said heaters being arranged to take not less than twelve amperes of current at five hundred volts; and shall, with reasonable promptness and despatch, order, purchase and install on all its other cars, motors and trailers, used in its passenger service, in the winter season, like modern electric heaters to be similarly placed.

Third. That the said company shall lay, complete and operate a double track from the limits of the City of Alexandria to the beginning of the approach to the new bridge over the Potomac River, said double track to be completed and put in operation not later than the first day of August, 1905; and shall complete and put in operation the double track over the approaches and to the South end of the said new river bridge with reasonable promptness and despatch, circumstances and conditions considered.

Fourth. That the said Company shall not run a less number of trains or cars than now provided for in its published schedules, such additional trains or cars to be put on as may, from time to time, be necessary to adequately and properly accommodate the passenger traffic between Washington and Alexandria, or as may be hereafter directed by the Commission to be operated.

Fifth. It is the opinion of the Commission that the track, roadbed and rolling stock of the defendant company should be put in good physical condition, and a proper system of inspection of these properties of the road be inaugurated and maintained.

The foregoing requirements are made as being, at this time, reasonable and expedient in order to promote the security and accommodation of the public, and the said foregoing requirements must be complied with in accordance with the provisions of Section 20 of an Act, entitled "an Act to put into effective operation the provisions of the Constitution relating to the creation, appointment and organization of the State Corporation Commission, etc.," approved April 15th, 1903.

This order is now entered by the Commission in order that the repairs and additions, deemed by the Commission at once necessary, should be made within a reasonable time; but it is ordered that these proceedings be kept upon the docket of the Commission, in order that, upon the hearing and testimony already had, further action may be taken should the Commission deem it necessary. And with that end in view, it is now stated of record that the Commission will make an inspection of the power plant, rolling stock, electrical equipment and roadbed of the defendant

company during the summer of 1905, with a view of ascertaining to what extent the defendant company has complied with this order and has further put its roads in proper condition to meet the requirements of travel during the winter season of 1905-1906.

It is further ordered that a certified copy of this order be forthwith transmitted to the defendant railway company.

THE OPINION OF THE COMMISSION.

This matter was heard at a session of the Commission held in the City of Alexandria on the second and third days of February, 1905, the defendant railway company having been summoned for the first named day to appear at the court house in the said city, when an investigation would be had as to the necessity for additions to its rolling stock, repairs to its track and equipment, and other matters relating to adequate and sufficient accommodations for passengers over its line.

This proceeding was had at the instance of the Commission, by reason of complaints made to it by citizens of Alexandria travelling over the route of the defendant line, these complaints being of a most indignant character. The complaints as to insufficient service on the line of the defendant company were so great that the City Council of the City of Alexandria, by formal resolution, called the attention of the Commission to it and requested it to give proper relief.

On the hearing, the City Attorney of the City of Alexandria appeared, together with counsel representing Commuters' Protective Association, an association formed of persons living in Alexandria and having their business in the City of Washington, these two gentlemen being allowed by the Commission to represent the complaining parties. The defendant railway company was also represented by counsel. Thus a formal investigation was had and testimony on both sides was heard at length by the Commission. For the complaining parties, there were introduced about thirty-five witnesses, some of them ladies, and from their testimony the following facts appear:

The line of the defendant railway company extends from the City of Washington, over the bridge formerly used by the Pennsylvania Railroad, to the City of Alexandria, a distance of between six and seven miles, and beyond Alexandria to Mount Vernon. There are probably two thousand persons using this road daily between Alexandria and Washington, and the testimony related chiefly to the insufficient accommodation for passengers between Alexandria and the South bank of the Potomac River, or into the City of Washington. Owing to the cheaper living in the City of Alexandria, many of the department clerks living in Washington make their homes in Alexandria, and are compelled to report at their places of work in Washington promptly in the morning and to return to Alexandria in the afternoon. The travel out of Alexandria between the hours of six and nine in the morning, and, returning from the City of Washington, between the hours of four and six-thirty in the afternoon, is very heavy, and if the defendant railway company had been running its trains according to its published schedules, it seems, from the testimony, that this travel could have been reasonably accommodated. It was shown that for a year and

more past, the company's cars, during the morning and evening hours, were almost continually overcrowded to a degree not only uncomfortable, but dangerous; that since the cold weather has set in, it is not at all an infrequent occurrence, during the most severe weather and during snow storms, for its trains, consisting usually of a motor car and a trailer, to be packed inside, with the platform crowded; and it was shown that ladies had been compelled to travel from Alexandria to Washington, in the bitterest weather, standing on the rear platform, unable to get into the car at all. It was further shown that there was a continual disregard of the schedules published, as to the times for the cars, or the trains of a motor and trailer, to leave Alexandria, so that, when its trains did leave, there was a rush to get in them, and, by reason of the continual disregard of the schedules, the over-crowding of the cars was, to a great extent, caused. It was shown that by reason of exposure to severe weather, persons had been made ill; and it was testified that, on account of the exposure and general lack of accommodation, some persons residing in the City of Alexandria had been compelled to remove their residence to the City of Washington, and, unless conditions were bettered, others would be obliged to do so.

It was shown that it was not an infrequent occurrence for the trip from Alexandria to Washington to occupy a period of two hours, although the distance could be easily run on schedule time in from twenty-five to thirty minutes. These frequent delays were caused by the worn-out condition of the rolling stock of the road, particularly of the motor equipment of the cars. When a break down of this sort would occur on a trip, with the cars crowded and no heat in them, with persons compelled to stand on the platform and bitter winter weather prevailing, the Commission cannot feel surprised at the violent protests made by the citizens of Alexandria against the accommodations furnished by the defendant railroad to its patrons.

This condition of affairs unquestionably calls for immediate and effective relief. The president of the defendant company made a statement in which he expressed his regret that he had been unable to control the situation heretofore; and it is gratifying to note that he further stated that, by the 1st of March, there would be at the disposal of the company the sum of \$200,000, which would be applied to the purchase of new equipment, double tracking the road between Alexandria and Washington, and generally towards the improvement of the company and its line.

On behalf of the complainants there testified an expert electrician, at present electrical engineer of the Manhattan Elevated Road in New York City. He said he had a day or two before made a careful examination of the power plant and rolling stock and general electrical equipment of the defendant railroad company. In his opinion the power plant was adequate to supply power both for running the cars and for heating them. There was no lack of power and the plant was ample for all the purposes of the company. He said that the car equipment was in very bad condition and that one reason why the defendant company could not furnish better accommodations for the travelling public was because most of its motors were of antiquated style and had not been sufficiently inspected, so that the equipment needed continual repairs, and hence a large portion of it was apt, at all times, to be in the repair shops. He stated that the defendant company's road had no proper snow-sweeper; that it was the

only road of its character in the country he knew of that did not have some reasonable machinery for cleaning its tracks of snow, and he recommended that the road should purchase a rotary sweeper.

The line of the defendant company's road was constructed some ten or twelve years ago and has been in operation since so that it has had ample time to acquaint itself with the needs of its patrons and the necessities growing out of the length and character of its line. Having had many winters' experience, no excuse can be offered for not having such a necessary equipment as a snow-sweeper, and for not having its cars properly heated, except the reason given by the President for the lack of equipment in general—that is, that the road had not been in financial condition to expend money for this purpose. Having reference to the amount of bonds and stock issued by the road, and the amount of interest on the bonds and of dividends on the stock, the latter having been earned during the past three years, it appears to the Commission that the road has earned sufficient to have put it in better condition before this. It should be noted that, in regard to the failure to properly heat the cars, it appeared in the evidence that the company had purchased, in December, 1904, modern heaters sufficient to equip five of its cars, and yet they had not been installed on any of the cars.

This is not the first time that the defendant railway company has been before the Commission on complaints made against it of inadequate service and equipment between Alexandria and Washington. About a year ago, in February, 1904, on complaint made to it, the Commission had the same company summoned, and, on the hearing then had, it was clearly shown that the company was not sufficiently equipped, and was not rendering reasonable and adequate accommodation to its patrons. It seems to the Commission that, considering what was brought out at that investigation, the defendant company should have had its road in such condition by the Fall of 1904 as would not have given rise to the complaints now made again this winter.

In the testimony complaint appeared as to the insufficient character of the service between Mount Vernon and Alexandria, and that portion of the road seems also to have been badly neglected.

Without detailing any further the facts brought out, it is made manifest that the duty is devolved upon the Commission to require, by formal order in these proceedings, that such improvements shall be made as will adequately ameliorate the conditions of travel on the defendant company's road between Alexandria and Washington. This duty of the Commission is rendered easier in these proceedings by the statement of the President of the road before alluded to, that sufficient funds had been provided for and would be at the disposal of the company by the 1st of March, so that the reasonable order of the Commission which is now entered, can be readily executed.

In the matter of the Virginia Trust and Savings Corporation.

ORDER OF FEBRUARY 4, 1905.

It having been deemed necessary, in the judgment of the State Corporation Commission, that, for the protection of the public, some competent person should be appointed to make a special examination in person into the condition of the Virginia Trust and Savings Corporation, doing a banking business in the City of Alexandria, and report the same to the Commission, in accordance with the provisions of Section 1169 of the Code of Virginia as amended by An Act appearing on page 908 of the Acts of the General Assembly of Virginia, 1902-3-4; the Commission appointed W. W. Barrow to make said examination. And the said Barrow having made his report to the Commission, and the same having been considered by the Commission, it is now stated of record by the Commission that in its judgment, it is necessary, for the protection of the public and of the depositors and creditors of the said Virginia Trust and Savings Corporation, that it should cease doing business, and that a receiver should be appointed by a Court of competent jurisdiction to take charge of its business, affairs and assets, and wind up the same.

And it is ordered that a certified copy of this order be transmitted to the Commonwealth's Attorney for the City of Alexandria, in order that appropriate action may be taken by him in the name of the Commonwealth of Virginia, upon the application of, or at the relation of, the State Corporation Commission.

Commonwealth of Virginia, at the relation of the State Corporation Commission.

vs.

Schuyler Railway Company.

ORDER OF FEBRUARY 13, 1905.

It being represented to the State Corporation Commission that the rates appearing in its tariff of the Schuyler Railway Company, filed with the Commission, and designated as local tariff No. 1, are unreasonable, the Commission will consider issuing an order, rule, regulation or requirement annulling the said local tariff No. 1, and putting into effect the following tariff as a just and reasonable regulation of rates for the carriage of freight on the said railway, viz:

The following rates will govern the transportation of freight in less than carload quantities:

In Cents Per One Hundred Pounds.

1	2	3	4	5	6
<hr/> 12	<hr/> 10	<hr/> 8	<hr/> 6	<hr/> 5	<hr/> 4

Governed by Official Classification, with exceptions noted below:

Soapstone, Rough.....L. C. L. 4 cts. per 100 lbs.
 Soapstone, Finished (Including Slate) L. C. L. 5 cts. per 100 lbs.

Stations:

Schuyler, Va. }
 Rockfish, Va. } $4\frac{1}{2}$ Miles.

Note—Loading at Schuyler and unloading at destination to be done at cost of this company.

This company is unable to handle carload shipments, and does not therefore offer carload rates.

It is ordered that the said Schuyler Railway Company appear before the Commission at its offices in the City of Richmond on 7th day of March, 1905, at 11 o'clock A. M., and show cause why the said proposed tariff of rates should not be ordered by the Commission to be put into effect, at which time and place the said proposed tariff will be considered and disposed of.

It is further ordered that a copy of this order be served upon the said Schuyler Railway Company, as a notice to it and summons to it in this matter.

ORDER OF MARCH 25, 1905.

Pursuant to notice issued by the Commission in this proceeding looking to a reduction of the rates prescribed in Tariff No. 1 of the defendant railway company, the parties appeared before the Commission the 22 day of March, Mr. W. B. Cornwell appearing as attorney for parties complaining of the rates on the defendant railway company and Mr. J. W. Foster, President of the defendant company appearing in person. Testimony having being fully heard, statements in the nature of arguments were made before the Commission by the parties interested and the Commission not being then advised of its judgment, time was taken to consider the matter.

The Commission having now maturely considered the questions at issue in this proceeding, is of opinion as follows:

(1) It appears from the evidence that the defendant railroad company is an over-head electric trolley line four and a half miles in length, extending from Schuyler in Nelson County to Rockfish station on the Southern Railway Company; that this line of railway was originally constructed by the Virginia Soapstone Company as a private means of carrying its product to the Southern Railway Company, and was conveyed to the defendant, the Schuyler Railway Company, to be operated as a common carrier upon the organization of the latter company about eighteen months ago; that the persons owning the two companies are so nearly the same that same interests dominate both said companies.

(2) That although this is true, it does not appear to the Commission that under the principles of law underlying the prescribing of rates by public authorities, the rates now in effect on the Schuyler Railway Company are so unjust and unreasonable as to justify the Commission in reducing

them. It appears that the defendant railway company has been operated at a loss, considering all of its passenger and freight traffic, although its operating expenses appear to be very large, and might have required further investigation by the Commission, but for the fact that upon comparison of rates with the rates of other roads, it appears that the rates of the defendant company are not unreasonably high. The chief article moved by the defendant railroad company is soapstone, carried under its present tariff in a finished state at ten cents per hundred pounds. The rate on the Nelson and Albemarle Railroad Company, a road operated by steam and penetrating the same soapstone district, is 8 cents per hundred pounds on soapstone finished, for substantially the same distance. The rates prescribed on the Southern Railway Company for soapstone, finished for distances of five miles or less vary on the different divisions of that road, but do not average much below the rate on the Nelson and Albemarle Railway Company. Considering the difference in the size of the cars, and the character of the movement and operation between an electric line and a standard gauge steam railway line, the electric line should be allowed a larger rate than a standard gauge steam road.

The Commission is unable in this matter to see its way clear on all the facts laid before it to require at this time a reduction in the rates now in effect on the line of the defendant company, and it is, therefore, so ordered.

*Commonwealth of Virginia at the relation of the State Corporation
Commission,*

vs.

Southern Railway Company.

In the matter of stopping trains and building a new station at Green Bay.

ORDER OF MARCH 1, 1905.

Complaint having been made to the State Corporation Commission, concerning the matters set forth in this order, it is ordered that the Southern Railway Company appear before the State Corporation Commission at its offices in the city of Richmond on Wednesday, the 15th day of March, 1905, at 11:00 o'clock in the morning; and show cause, if any it can, against the issuance and putting into effect by the State Corporation Commission of the following orders, regulations or requirements, viz:

(1) That the said Southern Railway Company shall so adjust, change and alter its passenger schedule that its southbound train numbered thirteen (13), and scheduled to leave the city of Richmond at 12:30 P. M. shall be required to stop on flag, or signal, at the station of Green Bay, at which place it should, on its present schedule, ordinarily arrive at about 2:37 P. M., making therefore the said station of Green Bay a flag stop for the said train; that its northbound train numbered fourteen (14) passing

Green Bay under its present schedule at 4:45 in the afternoon, and reaching the city of Richmond at 6:42 P. M. should stop at the said station of Green Bay on flag or signal so that the said station should be made for the said train a flag station; and that its southbound train numbered eleven (11), leaving the city of Richmond at 11:30 P. M. and arriving under its present schedule at Green Bay at 1:41 A. M., should be required to stop regularly at the said station of Green Bay, the said station being now only a flag stop for the said train, and that the said station should be opened and the accommodations and conveniences required by law be provided and maintained for passengers in regard to the said train so to be required to stop regularly at the said station. And that its present passenger schedule shall also be so adjusted, changed and altered that its northbound train numbered twelve (12) according to the present schedule, leaving Green Bay at 4:55 A. M. and reaching the city of Richmond at 6:58 A. M., should be required to stop regularly at the station of Green Bay and not only under flag as is the case with the present schedule of said railroad company, so that the said station may be kept open and the accommodations and conveniences required by law shall be provided and maintained in connection with that train so to be required to stop regularly at the said station.

(2) That the said Southern Railway Company be required to add to the present station buildings at the said station of Green Bay so that there may be at that point a suitable passenger station and freight building reasonably sufficient to accommodate the passengers and traffic at the said station, or the said company be required to build an entirely new passenger station and freight house upon such plan and at such cost as may be required by the State Corporation Commission.

It is ordered that a copy of this order be forthwith served upon the said Southern Railway Company as a notice to it and summons to it to appear at the time and place above set out, when the matters appearing in the foregoing orders, regulations and requirements will be heard, considered and disposed of.

ORDER OF MARCH 15, 1905.

Pursuant to notice issued in this matter on the first day of March, 1905, the defendant, the Southern Railway Company, appeared before the Commission by its counsel, Honorable Alfred P. Thom. There were present as witnesses on behalf of the complaining parties Honorable J. J. Owen, Mr. C. S. Wing and Mr. C. J. Shelburne, all three of whom testified at length in support of the regulations proposed in the order and notice of the Commission. On behalf of the defending company, Mr. W. T. West testified. After a conference between the counsel for the railway company and the witnesses for the complaining parties, it was announced that ample passenger facilities would be afforded at the station of Green Bay if southbound train numbered thirteen (13) and scheduled to leave the city of Richmond at 12:30 P. M. should be required to stop on flag or signal at the station of Green Bay, and if northbound train numbered fourteen (14), passing Green Bay, under its present schedule at 4:45 P. M. should be required to stop on flag or signal at the said station of Green

Bay, the said three witnesses present from Green Bay and its vicinity agreeing to this statement. And it being further stated to the Commission that the Southern Railway Company had agreed with the three citizens of Green Bay present, that the schedule of the company should be so changed as to require the said two trains to stop on flag or signal at said station, no order is now entered as to that part of the complaint.

It being shown by the evidence that the station built at Green Bay is insufficient for the proper accommodation of passengers and freight at that point, it is ordered that the defendant, the Southern Railway Company, proceed with all reasonable dispatch to erect a suitable station building at Green Bay with two (2) separate rooms, or ticket offices, the one for colored persons and the other for white persons, and with sufficient freight room to accommodate all freight of that point.

It is further ordered that the plans of the said new station building be forthwith prepared by the defendant company and submitted to the Commission for its inspection and approval without delay.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

*Norfolk & Western Railway Company and
Louisville & Nashville Railroad Company.*

ORDER OF JANUARY 27, 1905.

Complaint having been made to the State Corporation Commission of the lack of connection between the trains of the Norfolk and Western Railway Company and the Louisville and Nashville Railroad Company at Norton, Virginia, the junction point of the said two railroads,

It is ordered that the said Norfolk and Western Railway and the said Louisville and Nashville Railroad Company appear before the State Corporation Commission at its offices in the city of Richmond on Thursday, the 9th day of February, 1905, at 11:00 o'clock in the morning and show cause why the Commission should not make, enter and issue an order, rule, regulation or requirement whereby the schedules of the said two roads shall be so arranged, and altered that the Norfolk and Western Railway train No. 11, arriving at Norton according to its present schedule at 7:02 P. M., should make connection with Louisville and Nashville train No. 8, which, according to its present schedule, leaves Norton at 6:20 P. M., and whereby Louisville and Nashville train No. 81 arriving at Norton according to its present schedule at 8:35 A. M., should make connection with the Norfolk and Western train No. 12, which according to the present schedule leaves Norton at 9:40 A. M., the said Norfolk and Western train No. 12 to be required to wait a reasonable length of time in the event said Louisville and Nashville train No. 81 is at any time late in reaching Norton; and also whereby the schedules of the said two roads should be

so arranged as to require a reasonable and further connection by a train leaving Norton on the Louisville and Nashville road so as to connect with the Norfolk and Western train No. 25, according to its present schedule arriving at Norton at 2:10 P. M., the only train now appearing on the schedule of the Louisville and Nashville road as leaving Norton after 2:10 P. M. being Louisville and Nashville train No. 80 scheduled to leave Norton at 6:20 P. M.

It is ordered that a copy of this order be served upon the said Norfolk and Western Railway Company and the said Louisville and Nashville Railroad Company as a summons and notice to them and each of them to appear before the State Corporation Commission on the date aforesaid for the purposes hereinbefore set out.

ORDER OF MARCH 3, 1905.

On the ninth day of February, 1905, the two defendant companies in this proceeding, appeared before the Commission, the Norfolk and Western Railway Company being represented by Mr. Lucian H. Cocke, as its counsel, and the Louisville and Nashville Railroad Company by Judge C. T. Duncan; and the Commission having heard statements by Mr. D. E. Spangler, Superintendent of Transportation of the Norfolk and Western Railway, and Mr. O. B. Hollingsworth, Superintendent of the Louisville and Nashville Railroad Company, and statements made by counsel for the two companies respectively; and suggestion being made that the officers of the operating department of the two defendant companies could draw and order embodying the views of the Commission as expressed at the hearing,

It was thereupon ordered that the Norfolk and Western Railway forthwith cause to be issued an order to the effect that their train number twelve (12) shall wait thirty minutes at Norton for No. 81 of the Louisville and Nashville, provided that No. 81 is not more than thirty (30) minutes late and that No. 12 is not to lose the connection with No. 81 when the latter is approaching in the yards, and that sufficient time shall be allowed the passengers to make the transfer from one train to the other, including the purchase of tickets, and in no case shall No. 12 leave until such necessary and proper time has been allowed; that the conductor of No. 11 shall canvass his train and make telegraphic report to the Superintendent of the Louisville and Nashville of through passengers on said train, giving the number of passengers and destination of same: that the Louisville and Nashville shall cause to be issued forthwith an order providing that their No. 80 shall wait at Norton on No. 11 of the Norfolk and Western Railway thirty (30) minutes in cases where there are no advices of through passengers, and one hour in cases of advice of one or two passengers, and one hour and a half in case of advice of three to five passengers or more; also that sufficient time shall be allowed passengers to make the transfer from one train to the other, including the purchase of tickets and in no case shall No. 80 of the Louisville and Nashville leave until such necessary and proper time has been allowed.

And the said defendant companies having drawn and transmitted to the Commission orders substantially embodying the aforesaid judgment of the Commission, the same are approved and adopted as the order of

the Commission, and being now spread upon the minutes, are in the words and figures following:

ORDER OF THE NORFOLK AND WESTERN RAILWAY COMPANY.

No. 12 shall be held for L. & N. No. 81, 30 minutes, if connection can thereby be made, regardless of whether passengers are reported or not, and sufficient time at Norton shall be given passengers from L. & N., who desire to do so, to purchase N. & W. tickets and have baggage rechecked.

No. 12 must not be allowed to leave Norton, even though it is held beyond the specified time of 30 minutes, if L. & N. No. 81 is approaching through the yard.

You will also cause the conductor of train 11 to canvass his train and make to you telegraphic report of L. & N. passengers thereon, for prompt transmission to the Superintendent of the L. & N., giving the number of passengers and destination of same—for all those who hold tickets to L. & N. points and state the number and, so far as he can, the destination, of those who say they will purchase tickets at Norton for L. & N. train 80.

ORDER OF THE LOUISVILLE AND NASHVILLE RAILROAD COMPANY.

Train No. 80 will be held for N. & W. train No. 11, 30 minutes in the absence of any report as to through passengers on N. & W. No. 11, or if one or two passengers are reported; one hour if more than two and not to exceed five are reported; one hour and thirty minutes if to exceed five passengers are reported.

Train No. 80 will not be allowed to leave Norton in the event N. & W. No. 11 is approaching (even though held over the time specified), until it is seen whether or not N. & W. No. 11 has any through passengers, and until such passengers have time to purchase L. & N. tickets, and recheck their baggage, if necessary.

You will have the conductor of No. 81 canvass his train and wire to the N. & W. agent at Norton direct, not later than 8 A. M., the number of passengers on his train destined to points on the N. & W. who desire to make the connection.

The agents at Big Stone Gap and Appalachia will make inquiries of persons at their stations to board No. 81, in the event that train is not to exceed thirty minutes late, and wire the N. & W. agent at Norton direct, in order that N. & W. No. 12 may be held.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

American Can Company.

ORDER OF APRIL 4, 1905.

It being represented to the State Corporation Commission that the American Can Company is a foreign corporation created and organized under the laws of the State of New Jersey, and that it has been and is transacting business in the State of Virginia under its charter without having obtained a license or certificate of authority from the State Corporation Commission, as required by and in accordance with Section 1104 of the Code of Virginia, as amended by an Act of the General Assembly of Virginia approved May 15th, 1903;

It is ordered that the said American Can Company appear before the State Corporation Commission at their offices in the City Hall of the City of Richmond at 11:00 o'clock A. M. on Wednesday the 19th day of April, 1905, and show cause, if any it can, why a fine should not be imposed upon it in accordance with the provisions of Section 1105 of the Code of Virginia, as amended by the Act aforesaid.

Ordered by the State Corporation Commission of Virginia, this fourth day of April, 1905.

ORDER OF JUNE 16, 1905.

On the 11th of May, 1905, the American Can Company, after having been duly summoned in this proceeding to the 19th day of April, 1905, and the hearing continued to the date above mentioned, appeared to show cause why it should not be fined for violation of Section 1104 of the Code of Virginia as amended by an Act of the General Assembly approved May 15th, 1903.

And thereupon it appeared to the Commission that the said American Can Company was a foreign corporation, created and organized under the laws of the State of New Jersey, and that it had been transacting its business as a manufacturer and dealer in cans and other metal wares in the State of Virginia without having first obtained a license or certificate of authority from the State Corporation Commission, provided for in the statutes of Virginia, and in violation of Section 1104 and Section 1105 of the Code of Virginia as amended by the said Act of the General Assembly.

And the said American Can Company, by its counsel, contended that, considering the Constitution and statutes of Virginia bearing upon the status of the said company and its business, the said company should be authorized to transact its business as a manufacturer and dealer in cans and metal wares without being authorized to exercise any of the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the payment of a charter fee of \$600.00 under the provisions of Section 38 of the Revenue Law of Virginia.

And the Commission took time to consider of its action in the premises.

On this date, the Commission proceeding to dispose of this matter, it is ordered as follows:

It appearing to the Commission from the charter of the American Can Company that it is authorized by its charter to exercise the powers of a transportation or a transmission company and to exercise the franchises of other public service corporations, the Commission is of opinion for reasons stated in writing and made a part of the record, that the defendant company should pay a charter fee of \$3,000.00 as fixed by Section 37 of the Revenue Law of Virginia.

It is now ordered, as provided for in Section 1105 of the Code as amended that a fine of \$10.00 be imposed upon the said American Can Company and that the said \$10.00, with the costs of this proceeding, be paid by said American Can Company to the Clerk of the Commission within thirty days from this date.

If the said fine and costs are not so paid, it is ordered that the Clerk of the Commission issue an execution for said fine and costs and place the same in the hands of the bailiff of the Commission to be levied and collected out of any property of the said defendant, the American Can Company, according to law.

OPINION OF COMMISSION.

In this proceeding, the defendant, the American Can Company, was cited before the Commission to show cause why a fine should not be imposed upon it in accordance with the provisions of Section 1105 of the Code of Virginia as amended by an Act of the General Assembly approved May 15, 1903, on the ground that the defendant company was transacting business in this State under its charter without having obtained a license or certificate of authority from the Commission as required by Section 1104 of the Code, as amended by the Act aforesaid.

On the hearing, it appeared that the defendant company was prepared to file with the Commission copies of its charter and duplicate copies of a power of attorney, as required by section 1104, and to pay a charter fee of \$600.00, and that it had not obtained a certificate of authority or license because the Commission had ruled that it should pay a charter fee of \$3,000.00.

An examination of the charter discloses the fact that the defendant company was created under the laws of the State of New Jersey in the year 1901 with an authorized maximum capital stock of \$88,000,000.00. The company in addition to having power in its charter to manufacture and deal in cans, packages and metal wares, is also authorized to operate plants for producing or furnishing power, water, gas or electricity and also "to acquire, construct, maintain and operate railroads, telegraph lines and canals not in the State of New Jersey." This gives the corporation, unquestionably, power, not only to exercise the franchises of a public service corporation in several different lines, but also to operate a railroad.

Section 37 of the new Revenue Law (Va. Code 1904, p. 2214) provides as follows:

"Every domestic corporation authorized by its charter to exercise the

powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, and every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay fee into the treasury of the State of Virginia to be ascertained and fixed as follows."

The statute then contains a table of the charter fees to be paid, graded according to the maximum capital stock authorized by the terms of the charter. According to this table, the charter fee for this corporation, having a maximum authorized capital of \$88,000,000.00, is fixed at \$3,000.00.

Section 38 (Va. Code 1904, p. 2215) then provides that every domestic corporation and every foreign corporation, other than those mentioned in Section 37, shall pay a charter fee according to a fixed table which makes the fees much lower in amount than the charter fees fixed in section 37.

The intent of the statute is, that the public service corporations coming into being, whether by being created under the laws of Virginia or by entering the State as a foreign corporation from another State, shall pay a larger charter fee than ordinary industrial joint stock companies.

We think that it is manifest that the charter of the American Can Company brings it within the terms of Section 37 of the Revenue Law and that, therefore, it should pay a fee of \$3,000.00 and not the smaller fee under Section 38.

Our attention was called to Section 163 of the Constitution and it was claimed in argument that Section 37 of the Revenue Law, as applied to foreign corporations, was in violation of this Section of the Constitution.

Section 163 of the Constitution provides as follows:

"No foreign corporation shall be authorized to carry on, in this State, the business, or to exercise any of the powers or functions, of a public service corporation, or be permitted to do anything which domestic corporations are prohibited from doing, or be relieved from compliance with any of the requirements made of similar domestic corporations by the Constitution and laws of this State, where the same can be made applicable to such foreign corporation without discriminating against it."

This Section of the Constitution seems to place an inhibition upon the Legislature to grant authority to a foreign corporation to exercise the powers of a public service corporation of any character in Virginia; and it may be, that if the object of Section 37 of the Revenue Law was to confer such powers upon a foreign corporation, it would be in violation of this Section of the Constitution.

It is a well settled principle of law that a statute will not be declared unconstitutional unless it is plainly and clearly so and is not reasonably capable of any construction which would make it conform to the Constitution. This principle should be especially recognized by a tribunal such as the State Corporation Commission, which has only, to a limited extent, the functions of a court and is scarcely expected to declare a law unconstitutional unless it is most plainly so.

We do not think that the object of the Revenue Law was to confer upon

foreign corporations authority to exercise any particular power granted in its charter. Being a revenue statute, its purpose is to fix the various amounts, in the shape of taxes or otherwise, which should be paid into the State treasury by persons and corporations and under the varying circumstances named in the statute. The Legislature may very well have had in mind that, owing to the larger operations and greater importance of transportation and transmission companies and other public service corporations coming into Virginia from another State, they should pay a larger charter fee, although they were to exercise in Virginia only such franchises as would come under the head of ordinary trading companies and could not exercise any of the powers of a public service corporation.

It is a well-known fact that a large number of ordinary business corporations, such as this defendant company, have in their charters very extensive powers in connection with the operation of transportation and transmission companies. This being the case, the Legislature may very well have enacted that a foreign corporation, having powers of this character in its charter, should be required to pay a larger fee than one not having such powers, although these powers could be exercised in some other State, or States, and not in Virginia.

Without discussing this matter further, this is one view which occurs to us as reasonable, and according to which the statute is made to conform to the terms of the Constitution, if it be plain that the Constitution does forbid any foreign corporation, under any circumstances, to be authorized to exercise the powers of a transportation or transmission company or the powers of any other public service corporation in Virginia.

In the case of *American Surety Co. vs. Commonwealth*, 102 Va. 841, it was held by our Court of Appeals that Section 1104 as amended, applied to every incorporated company doing business in the State and embraced foreign as well as domestic corporations and that all foreign corporations were required, as a condition precedent to doing business in this State, to pay the charter fee required by law.

Under all the circumstances of this case, we are of opinion that, under the statute, the defendant company should have paid a charter fee of \$3,000.00 and not the smaller charter fee of \$600.00 and that, therefore, their offer to pay the charter fee of \$600.00 furnishes no valid excuse for having done business in the State without a license or certificate of authority from the Commission and a fine should be imposed upon it for so doing.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

The Standard Oil Company.

ORDER OF APRIL 4, 1905.

It being represented to the State Corporation Commission that The Stand-

ard Oil Company is a foreign corporation created and organized under the laws of the State of New Jersey, and that it has been and is transacting business in the State of Virginia under its charter without having obtained a license or certificate of authority from the State Corporation Commission, as required by and in accordance with Section 1104 of the Code of Virginia, as amended by an Act of the General Assembly of Virginia approved May 15th, 1903.

It is ordered that the said Standard Oil Company appear before the State Corporation Commission at their offices in the City Hall of the City of Richmond at 11:00 o'clock A. M. on Wednesday the 19th day of April, 1905, and show cause, if any it can, why a fine should not be imposed upon it in accordance with the provisions of Section 1105 of the Code of Virginia, as amended by the Act aforesaid.

Ordered by the State Corporation Commission of Virginia, this fourth day of April, 1905.

ORDER OF JUNE 16, 1905.

On the 11th day of May, 1905, the Standard Oil Company, after having been duly summoned in this proceeding to the 19th day of April, 1905, and the hearing continued to the date above mentioned, appeared to show cause why it should not be fined for violation of Section 1104 of the Code of Virginia, as amended by an Act of the General Assembly, approved May 15, 1903. And on the said hearing, the said defendant company tendered to the Commission its answer in writing to the notice in this proceeding, and asked that the same be filed, which was allowed, and said answer was accordingly filed. And the Commission having considered all the papers and statements before it on the hearing, it appeared to the Commission that the said Standard Oil Company was a foreign corporation, created and organized under the laws of the State of New Jersey, and that it had been transacting business as a manufacturer and dealer in oils and their products, and similar articles, in the State of Virginia without having first obtained a license or certificate of authority from the State Corporation Commission, as provided for in the statutes of Virginia, and in violation of Section 1104 and Section 1105 of the Code of Virginia, as amended by the said act of the General Assembly.

And the said Standard Oil Company, by its counsel, contended that considering the Constitution and statutes of Virginia bearing upon the status of said company and its business, the said company should be authorized to transact its business as a manufacturer and dealer in oils and their products and similar articles without being authorized to exercise any of the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the payment of a charter fee of \$600.00, under the provisions of Section 38 of the Revenue Law of Virginia.

And the Commission took time to consider of its action in the premises.

On this day, the Commission, proceeding to dispose of this matter, it is ordered as follows:

The Commission is of opinion, from a careful examination of the charter of the Standard Oil Company, that it is authorized by the terms of its

charter to exercise some of the franchises and powers of a public service line or road, so that the charter fee to be paid by said company is the charter fee provided for and fixed by Section 37 of the Revenue Law of Virginia; and that, therefore, the defendant company should have offered to pay and have paid a charter fee of \$5,000.00, as fixed by that section.

It is ordered, as provided for in Section 1105 of the Code, as amended, that a fine of Ten Dollars (\$10.00) be imposed upon the said Standard Oil Company and that the said Ten Dollars (\$10.00) with the costs of this proceeding be paid by the said Standard Oil Company to the Clerk of the Commission within thirty (30) days from this date.

If the said fine and costs are not so paid, it is ordered that the Clerk of the Commission issue an execution for said fine and costs and place the same in the hands of the bailiff of the Commission to be levied and collected out of any property of the said defendant, the Standard Oil Company, according to law.

Standard Oil Company,

vs.

Commonwealth.

(Supreme Court of Appeals of Virginia Dec. 14, 1905.)

APPEAL FROM STATE CORPORATION COMMISSION.

HARRISON, J. This is an appeal from a judgment of the State Corporation Commission, imposing a fine of \$10 and costs, under Section 1105 of the Code of 1904, as amended by the Act of May 15, 1903, (Acts 1902-04, p. 360, c. 242), upon the Standard Oil Company for the alleged offense of transacting business within the State of Virginia without having first obtained from the Corporation Commission the certificate of authority required by law.

It appears from the record that the Standard Oil Company is a foreign corporation, created and organized under the laws of New Jersey, with an authorized capital stock of \$110,000,000. It further appears that the appellant company is authorized by its charter to exercise some of the franchises and powers of a public service corporation.

The solution of the present controversy involves a construction of Section 37 of the Revenue Law of Virginia (Va. Code 1904, p. 2214) which provides as follows: "Every domestic corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, and every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, when it ob-

tains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows." Then follows the table of the fees to be paid, graded according to the maximum capital stock authorized by the terms of the charter.

According to this table, the fee for the appellant company, having a maximum authorized capital of \$110,000,000, is fixed at \$5,000.

It will not be denied that a State has unlimited power in the matter of prescribing the terms and conditions upon which a foreign corporation shall be permitted to do business within her limits, and that if she chooses such corporation can be excluded entirely. *Bank of Augusta vs. Earle*, 13 Pet. 519, 10 L. Ed. 274; *Lafayette Insurance Co. vs. French*, 18 How. 404, 15 L. Ed. 451; *Paul vs. Virginia*, 8 Wall. 168, 19 L. Ed. 357; *Ducat vs. Chicago*, 10 Wall. 410, 19 L. Ed. 972. Therefore the sole question to be determined in this case is, what are the terms and conditions upon which the appellant corporation is permitted to do business in this State?

These are prescribed by section 37 of the Revenue Law as follows: "Every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company, etc., when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows."

It is clear from this language that a foreign corporation which is authorized by its charter to do the business of a public service corporation must, in order to carry on business of any kind in this State, obtain from the State Corporation Commission a certificate of authority to do such business, and pay into the State treasury the fee prescribed for such certificate; the test of its liability for such fee being, not whether it can or intends to carry on the business of a public service corporation, but whether its charter authorizes it to carry on that business. No matter which of the numerous businesses authorized by its charter it may be carrying on or proposing to conduct in Virginia, if it is authorized by its charter to carry on the business of a public service corporation, her condition is that the fee prescribed by the Section mentioned shall be paid into her treasury.

It is insisted on behalf of the appellant company that the language of Section 37 of the Revenue Law, "to do business in the State," has reference only to doing the business of a public service corporation; that, if appellant was asking for authority to carry on the business of a public service corporation, it would be liable for the fee imposed by section 37, because it is "the business in the state which is contemplated to be done, or possible for the corporation to do, for which the "certificate of authority" is issued and the fee "ascertained and fixed;" that inasmuch as appellant cannot carry on the business of a public service corporation in Virginia, by reason of the inhibition of section 163, art. 12, of her Constitution (Va. Code 1904, p. cclx), therefore it follows that the Corporation Commission could not have granted it authority to exercise any such powers; that it never could have been the intention of the Legislature of the state to tax the petitioner on a business which it did not ask the privilege of doing, and which the Legislature could not empower it to carry on in the State.

The object of this revenue law was not, in our opinion, to confer upon foreign corporations authority to exercise any particular power granted by their respective charters. The language of section 37 was employed as a means of designating and classifying certain foreign corporations, and fixing the rate of fee that should be paid by such corporations for the certificate of authority to carry on any business in Virginia. The intent of the statute is that corporations, whether created under the laws of Virginia, or coming into the State as foreign corporations, having under their charters extensive powers in connection with the operation of transportation and transmission companies, shall pay a larger fee than ordinary industrial companies. The Legislature might well have enacted that a foreign corporation having powers of this character in its charter should be required to pay more than one not having such powers, although these powers could be exercised in some other state or states, but not in Virginia.

Giving the language of section 37 its literal and natural interpretation, it seems plain that the fee prescribed had no relation or reference to the character or the amount of business to be transacted by the foreign corporation in this State, but was ascertained and determined, first, by the character of the chartered powers of the corporation in the State of its domicile, and, secondly, by the maximum amount of its authorized capital. The fact that a foreign company possessed among others, the great powers of a public service corporation, was doubtless regarded by the Legislature as sufficient evidence of its capacity and importance as a business enterprise, no matter what business it might conduct, to justify its being placed in a higher class than its less pretentious neighbors.

Whether the criterion adopted be arbitrary or not, it is a method of determining the fee to be paid which the General Assembly chose to adopt and had the right to prescribe.

Nor did the business to be carried on by the foreign corporation in this State have any bearing upon the question whether a particular corporation was embraced within the class of corporations mentioned in section 37. That question was to be determined solely by the inquiry whether such corporation had, by virtue of its charter, the powers of a public service corporation. If it had those powers, then it belonged to the class and came within the terms of section 37 and must pay the fee there prescribed.

It is further contended that appellant belongs to the class of corporations named in section 38 of the revenue law, and therefore is only liable to pay a fee of \$600, as prescribed by that section.

It is only necessary to say that, appellant being, as we have held, included in the class designated by section 37, it is, by the express terms of section 38, excluded from that class of corporations there referred to; the language of section 38 being that every foreign corporation other than such as are described in the last preceding section (37) shall pay, etc.

It is suggested that, in case of doubt as to the validity of a tax, the doubt should be solved in favor of the citizen. We recognize the soundness of this principle when applied to the State and her citizens; but it has, we think, no application to this case, where the party complaining is not a citizen of Virginia, but a foreign corporation, merely asking for the privilege of doing business in this State. We have, however, no doubt of the correctness of the construction placed upon section 37 by the State

Corporation Commission. If we entertained doubt merely, our hesitation would have to be solved in favor of the State, as the Constitution requires us to regard the action of the Corporation Commission as *prima facie* correct. Const. Art. 12, Sec. 156, cl. "f" (Va. Code 1904, p. cclv).

For these reasons, the judgment complained of must be affirmed.

KEITH, P. and CARDWELL, J. dissented.

KEITH, P. I am unable to agree with the view expressed by the court, and deem the question involved of sufficient interest to justify me in filing a dissenting opinion.

As the two cases (*Standard Oil Co. vs. Commonwealth and American Can Co. vs. Same*) are identical, I shall refer only to the Standard Oil Company.

This is a corporation chartered under the laws of the State of New Jersey, which has very varied and extensive privileges. It appears that by its charter it is authorized to exercise the powers of what is known in the laws of this State as a public service corporation. It further appears, however, that it has not, either in this State or elsewhere, exercised such powers; and the question for consideration is whether it is taxable as a public service corporation, or whether it is taxable under another section of the statute and liable to the payment of a less fee for the exercise of such business as it is actually engaged in within the limits of the State of Virginia.

Section 37 of the revenue law of the State (Va. Code 1904, p. 2214), is as follows: "Every domestic corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, and every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia, to be ascertained and fixed as follows." Then follows a table fixing the fee in each case according to the maximum capital authorized, and according to which table the fee to be paid by the Standard Oil Company would be \$5,000.

By section 38 of the revenue law it is provided that "every domestic corporation, other than such as are described in the last preceding section, upon the granting or extension of its charter, and every foreign corporation, other than such as are described in the last preceding section, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia, to be ascertained and fixed as follows." Then follows a table fixing these fees, which would make the tax on the Standard Oil Company \$600, which amount has already been paid into the treasury of the State.

By section 163, art. 12, of the Constitution of the State (Va. Code 1904, p. cclx), it is provided that "no foreign corporation shall be authorized to carry on in this State the business, or to exercise any of the powers or franchises of a public service corporation, or be permitted to do any-

thing which domestic corporations are prohibited from doing, or be relieved from compliance with any of the requirements made of similar domestic corporations by the Constitution and laws of this State where the same can be made applicable to such foreign corporation without discrimination against it. But this section shall not affect any public service corporation whose line or route extends across the boundary of this Commonwealth, nor prevent any foreign corporation from continuing any such lawful business as it may be engaged in in this State when this Constitution goes into effect. But any such foreign public service corporation so engaged shall not, without first becoming incorporated under the laws of this State, be authorized to acquire, lease, use or operate within this State any public or municipal franchise or franchises in addition to such as it may own, lease, use or operate when this Constitution goes into effect."

The contention on the part of the Commonwealth is that the Standard Oil Company is within the letter of section 37, which imposes a fee upon every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company; that these words are descriptive of a class upon which the higher rate of fee, or taxation (by whichever term it may be called), is to be imposed; that inasmuch as the Standard Oil Company is, by its charter, authorized to exercise the powers of a transportation or transmission company, it is taxable as such, though it is conceded that it has never exercised, and that by section 163 of the Constitution, which has been quoted, it is prohibited from exercising, any such powers.

To me it seems plain that to adopt this construction is, with all respect to the majority of the court, to "stick in the bark;" that the section is to be read as a whole, and not in disjointed parts; and that the language relied upon to justify the imposition of the fee which has been demanded is qualified by that which follows, to wit: "when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia, to be ascertained and fixed as follows."

It is inconceivable to me that the State of Virginia is to be put in the attitude of exacting a fee for "a certificate of authority to do business in this State," when by the terms of its own organic law it has solemnly declared that "no foreign corporation shall be authorized to carry on in this State the business, or to exercise any of the powers of franchises of a public service corporation," unless it comes within the exceptions to section 163 of the Constitution, which it is not pretended is the case here.

But it is said that, unless the effect attributed by the opinion of the court to this section be the true one, the language of the act, which imposes a tax upon every foreign corporation authorized by its charter to exercise the powers of a transportation or transmission company, would be inoperative; but that I apprehend not to be the case. There are foreign corporations, authorized to carry on business of public service corporations in this State, which are liable to the payment of the fees prescribed by section 37, because they come within that clause of section 163 of the Constitution which provides that "this section shall not effect any public service corporation whose line or route extends across the boundary of this Commonwealth, nor prevent any foreign corporation from continuing

any such lawful business as it may be engaged in in this State when this Constitution goes into effect." To illustrate, the Baltimore & Ohio Railroad Company and the Louisville & Nashville Railroad Company could, with propriety, be assessed under section 37 of the law.

The Standard Oil Company, not having been engaged, either before or since the adoption of the Constitution, in the business of a public service corporation within this State, will not be allowed, under section 163 of the Constitution, to do such business, unless it goes before the State Corporation Commission and becomes incorporated under the laws of this State; and such a charter having been granted, constitutes it a domestic corporation, and it would, of course, be entitled to exercise all the powers and functions conferred by its charter, including those of a public service corporation, and would then be within the term of section 37, and be properly charged with the fees which it prescribes.

It is not contemplated by the law that this extraordinary fee under section 37 shall be levied but once. Having been once levied and paid, the law with respect to the corporation so paying it is satisfied. But if under the view of the law presented by the majority opinion, the Standard Oil Company be required to pay a fee under section 37 in order to obtain a certificate of authority to do business in this State, it will be prohibited by the Constitution from doing the very business upon the basis of which the fee is charged, and, if it should then come forward and ask to have issued to it a domestic charter, would come squarely within the terms of section 37, and be required to pay the fee a second time.

It is axiomatic that before an imposition by the government can be enforced upon the citizen, the will of the sovereign which imposes the burden must be clearly and exactly declared. It has been said that in such a case to doubt is to deny the authority, and it does seem to me that if the construction of the majority of the court is what was intended by the Legislature, it should have been clothed in less ambiguous terms.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Chesapeake and Ohio Railway Company.

In the matter of allowing facilities for persons on the South side of James River to reach Maidens station for transportation of themselves or their freight.

ORDER OF JUNE 8, 1905.

F. M. Lewis and others having filed with the State Corporation Commission a petition against the Chesapeake and Ohio Railway Company in

the matter of facilities for crossing James river near Maidens station on said railway for the transportation of persons and freight, and the said F. M. Lewis and others having now filed an amended and supplemental memorial or petition in the same matter;

It is ordered that proper rules, orders and requirements be made, entered and issued directing said Chesapeake and Ohio Railway Company to afford facilities for persons and for freight for crossing James river at the said point near Maidens station in the manner and to the extent prayed for in the said two petitions.

It is now ordered that the justness, reasonableness and propriety of making, entering and issuing rules, orders and requirements directing the said Chesapeake and Ohio Railway Company to comply with the prayers of the said two petitions and the consideration of all matters arising upon the said two petitions be heard and considered and disposed of at the offices of the State Corporation Commission in the city of Richmond on Thursday, the 22nd day of June, 1905, at 11:00 o'clock A. M.

It is further ordered that a copy of this order and a copy of the said original petition and a copy of the said supplemental memorial and petition be served upon the said Chesapeake and Ohio Railway Company as a summons and notice to it of the said hearing and consideration in the premises on the day above fixed; the said copies of the said original and supplemental petitions to have the same effect as if the allegations and the prayers therein respectively were set out in full in this order.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

The Chesapeake and Ohio Railway Company.

ORDER OF AUGUST 3, 1905.

On the 12th day of July, 1905, to which date the hearing of this matter had been continued from the return day of the notice herein, the parties appeared before the Commission, the complaining parties being represented by Mr. A. C. Braxton and Mr. Lewis C. Williams, and the defendant railway company by Mr. Henry Taylor, Jr., and Mr. A. K. Leake.

The defendant railway company formally filed before the Commission its answer in this proceeding, entitled its "Motion, Demurrer and Answer," and moved the Commission to dismiss the petitions because they were not sworn to and because the amended and supplemental petition did not present a case for consideration by the Commission. Thereupon by leave of the Commission, the amended and supplemental petition or memorial was amended in the presence of the Commission, and, as amended, was sworn to.

Thereupon, the Commission over-ruled the motion to dismiss this proceeding, and the hearing was proceeded with.

Several witnesses were examined by both sides, and all matters at issue, having been argued before the Commission by counsel for the respective sides, the case was submitted to the Commission, and the Commission not being then advised of its conclusion in the premises, time was taken to consider thereof.

The Commission, having given careful consideration to all the proceedings and evidence before it, is of opinion that it has full power and authority to order that proper facilities and public conveniences be afforded to the petitioning parties, if the facts of this case call for the facilities and conveniences asked for in this proceeding.

The Commission is of opinion that it is not confined, under the terms of the Act of February 27th, 1879, referred to in the proceedings, to the functions therein conferred upon the former Board of Public Works.

The Commission is further of opinion that, under the fifteenth clause of section 2 of that Act, as explained by all the facts before the Commission, the duty rests upon the Chesapeake and Ohio Railway Company of furnishing to the people on the South side of James river, who would naturally use Maidens station, on the line of their railway, for the transportation of persons and produce across James river so as to reach Maidens station, facilities the same or, at least, equal to those formerly afforded by the James River & Kanawha Company. Owing to the removal of the dam mentioned in the evidence and the consequent lowering of the water caused thereby, it does not now seem possible to furnish to persons on the South side of the river the same facilities to reach Maidens station afforded to those persons for the transportation of persons and produce by the James River & Kanawha Company.

It seems to the Commission that a fair and reasonable interpretation of the statute requires the Chesapeake and Ohio Railway Company to furnish to the region on the South side of the James river, naturally tributary to Maidens station, proper and easy facilities for crossing the river and reaching the station; proper and easy facilities for taking passage on the boats and for shipping produce having been formerly afforded by the James River & Kanawha Company.

It is to be observed that the duty upon the railroad company is to furnish facilities equal to those formerly afforded by the James River & Kanawha Company. The use of the word "furnish" in one instance and the word "afforded" in the other shows that it was expected that the railroad company would affirmatively give to the people on the South side of the river facilities equal to those they enjoyed by reason of the existence and operation of the James River & Kanawha Company, although that company did not own and operate its own boats. And, indeed, the use of these words as applied respectively to the railroad company and the canal company probably grew out of the fact that the canal company was not an operating but a toll company.

The difficulty in this case is to reach a conclusion as to what facilities will, at this time, be equal to the facilities formerly enjoyed at this point by persons on the South side of the river. It appears from the evidence that it is practically impossible to operate a boat across the river so as

to make a facility of that character, in any sense, equal to the facilities formerly enjoyed by the persons on the South side of the river at this point. The Commission does not see how facilities in any sense equal to those formerly enjoyed by the people on the South side of the river at this point can be afforded except by the building of a bridge.

It appears from the evidence that, before the destruction of the dam mentioned in the proceedings, the former operator of the road, the Richmond & Alleghany Railroad Company, ran a tram track from its station to the edge of the river on which produce was carried from the boat to the station.

The conclusion of the Commission is that the trade of the persons on the South side of the river has been greatly injured by the failure of the railway company to furnish the facilities contemplated in the act of 1879, and their former conditions can only be restored by the building of a bridge across the river opposite Maidens station.

It is accordingly ordered that the Chesapeake and Ohio Railway Company proceed, with practical dispatch, to erect, at its own expense, a suitable and proper bridge, for passengers and vehicles, across James river at a convenient point opposite to, and connecting with, Maidens station. And the Commission will enter such further orders in this proceeding as may be necessary and essential to the proper and reasonable carrying out of its determination herein.

*Commonwealth of Virginia, at the relation of the State Corporation
Commission,*

vs.

Chesapeake and Ohio Railway Company.

In the matter of new passenger station at Staunton.

ORDER OF JUNE 8, 1905.

On the 20th day of March, 1904, the Commission entered an order in the matter of a new passenger station at Staunton, Virginia, whereby it ratified and approved an agreement in relation to the building of the said new station at Staunton entered into between the Chesapeake and Ohio Railway Company and representatives of the Staunton City Council and the Staunton Board of Trade, providing that the Chesapeake and Ohio Railway Company should by the first day of August, 1905, construct at Staunton, a new brick passenger station in the manner set out in the agreement and in blue prints and copy of the plans therein referred to, a copy of said agreement and of said plans being then filed with the Commission. The authorities of the City Council of Staunton and of the Staunton Board of Trade have now complained to the Commission that the said Chesapeake and Ohio Railway Company has not carried out its said agreement and is

unwilling to carry out the plan referred to in the said agreement and order in the following particulars, that is to say, it is alleged by counsel representing the said complaining parties in reference to the action of the Chesapeake and Ohio Railway Company in the premises, as follows, to-wit:

1st. That, while they are willing, and intend, to greatly lengthen the passenger platform (which is now too short, by several car lengths, to accommodate their passenger trains) yet they are unwilling to cover the new platform with a roof or shed for any greater length than that to which the present old platform extends;

2nd. That they are unwilling that the new platform shed should extend over the track beyond or even up to the edge of the cars, but will insist that it be so constructed that there will be a space of several feet between the edge of the cars and the edge of the platform, thus exposing the passengers to rain and snow while getting on and off the cars.

In addition to these two points of difference, a third one is developed in this: since the said order was entered, the representatives of the public at Staunton have thought it best that the room set apart in said station for colored people should be divided into two parts, for men and women respectively, and have suggested to the Railway Company that this be done. The railroad company, however, decline to accept this suggestion. The reasonableness and propriety of requiring the company to make this partition in the quarters set apart for the colored people in said station, is a matter which the representatives of said public interests wish to submit to your Honorable Body for decision.

With a view, therefore, to promptly and definitely settling these three points of difference without delaying the said work, and before any of the work to be affected by said questions have been done, we, on behalf of the said representatives of the public interests at Staunton, hereby respectfully pray that your Commission issue a process, or rule, against said Railroad Company, returnable before the Commission at as early a day as practicable, requiring said company to show cause, if any it can, why it be not required by the Commission to extend the roof over said platform both longitudinally and latitudinally as heretofore indicated, so as to cover the whole length of said platform and to extend well over the edge of the said cars when standing at the platform and be also required to divide the said quarters for colored people in said station, as before set forth; and, upon the failure of the said Company to show sufficient cause against said things, then that your Honorable Commission do order and require the said company to so extend its said platform shed, and divide its said quarters for colored people.

It is ordered preliminarily that rules, orders and requirements should be issued directing the said Chesapeake and Ohio Railway Company forthwith to erect the said brick passenger station at Staunton in accordance with the said agreement and plans and embrace in the said passenger station and facilities all of the above matters hereinabove set out as to which complaint is now made; the Commission to take such action in this entire matter as it shall deem just, reasonable and proper in the matter of said passenger station and facilities at Staunton as shall best conserve the public interest and be just, reasonable and valid.

It is further ordered that the justness, reasonableness and propriety of

such rules and regulations and requirements be considered and the proposed rules, regulations and requirements and the action of the Commission in the premises be heard, considered and disposed of at the offices of the Commission in the city of Richmond, on Thursday, the 22nd day of July, 1905, at 11:00 o'clock in the morning.

It is further ordered that a copy of this order be served upon the said Chesapeake and Ohio Railway Company as a summons and notice to it in the premises.

ORDER OF JULY 25, 1905.

On the 10th day of July, 1905, the parties to this proceeding appeared before the Commission, the hearing having been continued from the return date of the notice herein to the said 10th day of July.

Mr. A. C. Braxton appeared for the representatives of the City Council of Staunton and other complaining parties, and Mr. Henry Taylor, Jr., for the defendant railway company.

The defendant railway company, by leave of the Commission, presented its answer in writing which was ordered to be filed and was accordingly filed. The hearing was then proceeded with and evidence introduced before the Commission by both sides. The Commission being not then advised of its conclusion in the premises, took time to consider thereof.

The Commission having carefully considered this matter is of opinion and doth order as follows in the matter of the new passenger station and depot to be erected at Staunton in accordance with the plan filed before the Commission, with such modifications thereof as the parties have agreed upon or may agree upon:

I. It is ordered that the passenger platform which, according to said plan, is to be six hundred and fifty feet in length, shall be covered by a roof or shed, provided for in the plans submitted, for a length of five hundred and ten feet of the said platform.

II. The Commission is of opinion that it is unusual in Virginia and may be dangerous for a shed covering a platform of the character to be erected here to extend over the track, and that the shed proposed to be placed over the platform by the defendant company at Staunton is in accordance with the standard shed in use at other points on the said railroad and in use on other railroads in Virginia, and it is therefore ordered that the said shed be constructed in the manner and of the general height and character appearing in the plans exhibited before the Commission.

III. The Commission is of opinion that the room set apart in the plan of said station for colored people, should be divided by a temporary partition into two parts for men and women respectively, and that the plans should be accordingly changed to provide for this alteration. If it be found that this does not operate properly and advantageously, the said partition can be removed.

In the matter of the proposed Grade Crossing by the Tidewater Railway Company across the tracks of the Norfolk and Western Railway Company near South Norfolk, in Norfolk County, Virginia.

ORDER OF JUNE 20, 1905.

This day the Norfolk and Western Railway Company filed its petition praying for an examination and inquiry by this Commission into the matter of a crossing of its tracks and right of way by the Tidewater Railway Company in Norfolk County, near South Norfolk, and for other relief.

And thereupon this Commission hereby orders and decrees that all work be suspended on said crossing for thirty (30) days from the date of this order.

And it is further ordered and decreed that Thursday, the 6th day of July, A. D., 1905, be fixed as the day on which this Commission will hear all parties in interest and inquire into the necessity for such crossing, and the propriety of the proposed location, and all matters pertaining to its construction and operation, and all other matters connected with said crossing.

And it is further ordered that a copy of this order be served upon the Norfolk and Western Railway Company and the Tidewater Railway Company.

The Norfolk & Western Railway Company,

vs.

The Tidewater Railway Company.

ORDER OF JULY 19, 1905.

On the 6th day of July, 1905, the return date of the notice in these proceedings, the parties appeared before the Commission, the Tidewater Railway Company being represented by Messrs. T. D. Ranson, W. H. Taylor and E. W. Knight as its counsel, and the Norfolk & Western Railway Company being represented by Mr. Lucian H. Cocke, Mr. Robert M. Hughes, Mr. Eppa Hunton, Jr., and Mr. J. I. Doran as its counsel.

The respondent Tidewater Railway Company filed a written motion in which it was stated that they appeared specially only for the purpose of moving the Commission to quash and dismiss the petition of the Norfolk & Western Railway Company on the ground that it had not been filed within fifteen days after the general manager of the Tidewater Railway Company had applied to the general manager of the Norfolk & Western Railway Company in the matter of the crossing in question as required by statute.

The Norfolk & Western Railway Company raised the question before the Commission that the petition filed by the Tidewater Railway Company was not in sufficient compliance with the statute.

The Commission concluded to hear argument first on these two questions

and after introduction of evidence, confined to these two matters, they were argued before the Commission, whereupon the Commission stated that it would reserve the decision of these two matters until after the whole case had been fully heard and submitted.

Thereupon, the Tidewater Railway Company formally filed its written answer, which had been already filed with the Commission before this hearing, to the petition of the Norfolk & Western Railway Company in these proceedings and, by leave of the Commission, the Norfolk & Western Railway Company filed a paper in the nature of a replication or cross answer, denominated answer of the Norfolk & Western Railway Company to the prayer of the Tidewater Railway Company that it may be authorized to institute proper proceedings to determine the damages which might be caused by the crossing.

The hearing and taking of evidence was then proceeded with and occupied the days of the 6th, 7th and 8th of July, the oral testimony of several witnesses being taken and many papers, documents and maps being filed as a part of the proceedings and record. At the conclusion of the taking of testimony, on the evening of the 8th of July, these proceedings were continued until this day for argument.

On this day, the counsel for the parties appeared before the Commission and argument having been fully heard by both sides, all matters in issue were submitted to the Commission, and the Commission being not yet advised of its conclusion in the premises, time was taken to consider thereof and the conclusions of the Commission will be announced at a future day.

ORDER OF AUGUST 2, 1905.

The Commission having considered all the testimony and papers filed before it, as also the arguments of counsel, in this matter, it is now ordered as follows, for reasons stated in writing and filed as a part of the record:

The Commission over-rules the motion of the Tidewater Railway Company to quash and dismiss the petition of the Norfolk & Western Railway Company. The Commission over-rules the objection made by the Norfolk and Western Railway Company that the notice given to it by the Tidewater Railway Company was not in sufficient compliance with the statute.

Upon a careful consideration of all the facts in this proceeding, and the Commission having inquired into the necessity for the crossing by the Tidewater Railway Company, the propriety of the proposed location, and all matters pertaining to the construction and operation at the said crossing, it is now ordered, that the Tidewater Railway Company shall cross the Norfolk & Western Railway Company at the point indicated in the notice given under date of May 23d, 1905, by the Tidewater Railway Company to the Norfolk & Western Railway Company, to wit: Near South Norfolk, in Norfolk County, Virginia, at station 623 plus 86 of the Tidewater Railway as located, and about eight hundred feet south of the tower at the beginning of the double track of the Norfolk & Western Railway Company running towards Norfolk, said crossing to be on grade of the Norfolk & Western Railway Company at point of crossing.

In making said crossing, the Tidewater Railway Company shall install the best modern mechanical interlocking switch and signal plant, with derailing switches, and with all proper signals for regulating the use of said crossing, substantially in accordance with the plans shown on the blue print filed with the record and which accompanied the notice of May 23d, 1905, given to the Norfolk & Western Railway Company by the Tidewater Railway Company.

All expenses of construction and maintaining and operating the crossing, and the switches and signals appertaining thereto, shall be borne by the Tidewater Railway Company, its successors and assigns.

The tower for operating the derailing switches and signals in connection with the said crossing, shall be situated as shown upon the plan above mentioned or at such point near thereto as may be found most convenient and advantageous for operating the devices connected with the said crossing, and the operator shall have connection, by telegraph or telephone, with the nearest station of each railway on each side of the crossing, so as to be advised of the approach of all trains, or the tower shall be equipped with electric enunciators to give warning of the approach of all trains on either road at a distance of about one mile.

No train on either road shall be required to stop before passing the crossing except when the crossing is closed against it to allow the passage of a train on the other road. No train on either road shall stop so that any part thereof shall be upon the crossing or so near there to as to prevent throwing the switches and signals to permit the passage of a train upon the other road.

In case a train on each road desires to pass the crossing at the same time, the Norfolk & Western train, if of the same, or a superior, class to the Tidewater train, shall have the right of way; but a Tidewater train, in such case, shall have the right of way over the Norfolk & Western train of an inferior class.

All signals and derails of the crossing shall, normally, stand at danger, and, upon the approach of a train, the switches and signals controlling its route shall be cleared. The mechanism shall be so arranged that the derail switch must be closed and locked before the home signal can show the track clear, and the home signal must be cleared in advance of the distance signal. The clearing of any route will lock at danger the derail switches and signals in both directions on the other road and the signals in the opposite direction on the same road. The home and distance signals and the derail switches on the Norfolk & Western tracks shall be according to the Norfolk & Western standards, and the signals and switches on the Tidewater tracks shall be according to the Tidewater standards.

The interlocking switch system to be installed, shall be accompanied by all other best known modern devices for preventing danger. The system shall also be installed so as to provide for its easy and immediate extension and application to other tracks which may be laid and operated on either road, in addition to the tracks to be provided for on each road at the time the crossing is made and the interlocking switching and signal plant established.

Memorandum of Conclusions Reached by the Commission.

This is a proceeding under section 3 of chapter II of the Act concerning public service corporations, this section being carried into the Code of 1904 as sub-section 3 of section 1294-b.

This section 3 is a re-enactment of the former section 1094 of the Code providing for the proceeding and method by which any railroad, canal or turnpike company may cross any other railroad, canal or turnpike company. The Norfolk & Western Railway Company, under this statute, filed its petition before the Commission, in which it was stated that it had been notified by the Tidewater Railway Company that the latter Company desired to cross the line of the Norfolk & Western Railway at a certain point in Norfolk County, in South Norfolk, near the City of Norfolk. Under this petition, notice was served upon both the companies, fixing a day for the hearing by the Commission and these proceedings resulted from that notice.

The Commission having considered all the papers, plans and maps filed before it, and all the testimony taken before it on the hearing, is of opinion as follows:

1. The Tidewater Railway Company filed a written motion before the Commission amounting, substantially, to a motion to dismiss the petition of the Norfolk & Western Railway Company on the ground that that petition had not been filed within fifteen days from the date of the service upon it of the notice from the Norfolk & Western Railway Company, that the latter company would apply to the Commission to inquire into the matter. The Commission is of opinion to over-rule this motion, and accordingly does so.

II. The Norfolk & Western Railway Company objected that the notice given to it by the Tidewater Railway Company and the accompanying papers were not in sufficient compliance with the terms of the statute, requiring that the Tidewater Railway Company should submit to it plans, specifications, appliances and methods of operation as to the proposed crossing.

The Commission is of opinion that the notice and plans and papers accompanying it, given to the Norfolk & Western Railway Company by the Tidewater Railway Company, was in sufficient compliance with the statutes, and this objection is accordingly over-ruled.

III. It is a well organized principle that railroad companies hold their property for public use, and exercise their franchises to such an extent as governmental functions, that the use of their properties and the exercise of their franchises are both subject to such regulations as may not unreasonably interfere with the property rights of the persons owning the roads. Persons investing in and operating a railroad acquire their rights subject to these general principles.

Pursuant to these fundamental rules, the Constitution of Virginia has provided, in section 166, that every railroad company shall have the right, subject to such reasonable regulations as may be prescribed by law, to cross with its roadway any other railroad or railroads. This general right in one railroad to cross another has existed in Virginia for many years under section 1094 of the Code of 1887.

Following the provisions of section 166 of the Constitution, the Legislature has provided, in section 62 of chapter IV of the Act concerning public service corporations, that any railroad company created under the laws of this State, which shall have fully located the route of its railway, shall have power, in the construction of its said railway on such route, to cross any intervening railroad in the manner and upon the terms prescribed by section 3 of chapter II of the said Act. The first sentence of section 3, under which this proceeding was brought, allows, also, in general terms, one railroad to cross another railroad. There can, therefore, be no question as to the absolute general right, both under our Constitution and statutes, existing in one railroad to cross another railroad. The proceeding through which this right is to be exercised, in the event that the railroads cannot agree upon a method of its exercise themselves, is found in the specific statute under which this matter was brought before the Commission. In addition to this specific statute, the Commission would doubtless have general power, under the authority conferred upon it in the Constitution, to overlook and prescribe the construction and appliances used in the crossing.

In section 38 of chapter IV of the Act concerning public service corporations, it is declared to be the general policy of the State that all crossings of one railroad by another, or of a county road or a highway by a railroad, shall, whenever reasonably practicable, pass above or below the existing structure. This statute should be considered by the Commission in the exercise of the duties imposed upon it by the specific statute under which it is acting, as one of the elements by which its judgment is to be guided, but not as the single controlling regulation. It is far more important that this statute should be rigidly applied in the crossing of highways by railroads and in the crossing of an electric line by a steam railroad, than in the crossing of one steam road by another, as, in the former instances, the danger is much more constant and recurring, and the safety appliances and signals much less applicable.

IV. In the argument before the Commission, much was said as to the exercise of the power of eminent domain or condemnation. The Commission does not consider that it has before it in this proceeding any matters relating to condemnation. Owing to the absolute right given to one railroad to cross the route of another, it need not be condemned. This is apparent from a fair construction of the entire section 3 which we are considering. The right to cross is absolute, and need not be condemned and is not the taking of property, the railroad to be crossed holding its roadway under a public use subject to the right to have it crossed by any other railway. The method of crossing is to be prescribed by the Commission.

In the last sentence of the statute, provision is made for the payment of damages by the company desiring to cross the works of another company, "Such damages to be ascertained according to the laws regulating the exercise of the right of eminent domain." This manifestly refers to the incidental damages to the general business and operations of the road to be crossed, and not to the damages for property to be taken. Under our construction of the statute, if the Norfolk and Western Railway Company is damaged by the method of crossing, it should require the Tidewater Railway Company to apply to the proper court having jurisdiction for the

appointment of commissioners, to ascertain those incidental damages in the manner provided for in the recent Act concerning the exercise of the power of eminent domain.

It is provided in the statute carried in the Code of 1904 as sub-section 52 of Section 1103-e, that no corporation shall take by condemnation proceedings any property belonging to any other corporation possessing the power of eminent domain unless, after hearing all parties in interest, the State Corporation Commission shall certify that a public necessity or that an essential public convenience shall so require; and, further, that in no event shall one corporation take by condemnation proceedings any property owned by and essential to the purposes of another corporation possessing the power of eminent domain.

We do not think this statute has any application in the proceeding now before the Commission. It evidently has reference to the actual taking of property in all cases in which the right to use it is not otherwise given. It is, in this case, not necessary that the Commission should certify that a public necessity or an essential public convenience requires that the Tidewater Railway Company should cross the Norfolk and Western Railway Company, for the reason that the Constitution and the statutes allow this crossing to be made and amount to a statement by a power higher in authority than the Commission, that such public necessity and such essential public convenience do require that the crossing shall take place.

This being the case we do not think that, in this proceeding, the Tidewater Railway Company is asking that it be allowed to take any of the property belonging to the Norfolk and Western Railway Company, but the Commission is simply required to overlook and safeguard the exercise of the guaranteed right by the Tidewater Railway Company.

As above stated, if the exercise of that right causes incidental damage to the Norfolk and Western Railway Company, those damages should be ascertained by the appointment of Commissioners under the condemnation statute.

The Legislature has manifestly proceeded upon the assumption that the foregoing principles are sound, in drafting the statute under which this proceeding is had. The statute does not contemplate, as a matter of course, that damage may ensue from the crossing nor that proceedings to ascertain the amount of compensation for such damage would, in every instance be necessary.

The statute provides "If any such crossing or change as is provided in this Section cause damage to the works of any company or of any county, or to the owner or occupant of any lands, the company exercising the privilege herein granted, shall make proper compensation for such damage." This shows that within the Legislative intent, the crossing was a privilege which was granted and was not a taking of property within the meaning of the condemnation statutes. Otherwise, this sentence in the statute would not have been put in the conditional, but a positive affirmation would have been made of the necessity, on the part of the crossing company, to resort to condemnation proceedings to acquire the easement or servitude of crossing as well as to ascertain the damages which might, incidentally, result to the works or operations of the company to be crossed.

V. It was earnestly contended on behalf of the Norfolk and Western

Company, that the recent case of *R. F. & P. Railroad Company vs. Johnston*, decided by the Court of Appeals of Virginia during this year, controlled this case, inasmuch as the located line of the Tidewater Railway Company crossed the tracks of the Norfolk and Western Railway Company near or at the throat of a proposed yard of the latter company, property for the establishment of that yard having been purchased by the Norfolk and Western Railway Company in the year 1903. We have examined carefully the case referred to and do not think that the decision is applicable to the facts of this proceeding.

The statutes construed in the Johnston case are not similar to the statutes under which the Commission is acting and have no bearing upon the proceedings now before the Commission. In the Johnston case, the question was solely one of condemnation for the purpose of opening a public highway or road. Section 951 of the Code of 1887 provided for the exercise of the right of condemnation for the purpose of opening and establishing a public road; sections 1095 and 1096 of the Code of 1887 contemplate the construction of a public or county road across a railroad. In the Johnston case, the court held that these latter two sections gave no power to the court to condemn property for a public road across the depots, stations or yards of railroads.

In the proceeding before the Commission, the right to cross a railroad is an absolute right and not one to be exercised by condemnation. The statute construed in the Johnston case was a general statute under the terms of which the propriety of opening a public road and the exercise of the power of condemnation was within the judicial discretion of the county court to be used for the benefit of the public. In the case we have in hand, the right to cross is claimed by a definite chartered company, and the Commission has no authority to deny it that right.

Section 1094 of the Code of 1887, was the section under which the Board of Public Works exercised to a large extent the same functions now imposed upon the Commission by the statute under which this proceeding is had. Section 1094 allowed "Any railroad, turnpike or canal company" to cross any other such company or county road if found necessary in the construction of its works. The present statute is broader in its language in that the crossing company is described as "any railroad, canal, turnpike or other public service corporation." Both of these statutes contemplate the necessity for a crossing by a chartered company in the course of the construction of its route.

It is to be observed that, while the internal improvement companies mentioned both in section 1094 and in the present statute, are allowed to cross a county road, these statutes do not make any provisions for the crossing of the routes of these internal improvement companies by a county road. If section 1094 of the former Code had been, in any way, under consideration in the Johnston case, the decision then would have had a very material bearing upon the matter now before the Commission.

In the statutes under consideration by the court in the Johnston case, no provision is made for the opening of a public road, or for the crossing by such a road in the course of its construction of a railroad or turnpike or canal, except by the exercise of the power of condemnation under the general condemnation statute. This clearly appears from the reading

of section 951 of the Code of 1887, in connection with sections 1095 and 1096. The latter two sections simply contain certain regulations, as to the manner of the crossing of the railroad by a public road and give, in terms, no right to cross, nor even to condemn so that, for the power of condemnation we are obliged to look to section 951 and the adjoining sections of the Code of 1887.

The question, therefore, before the court in the Johnston case was, whether there was any power under these statutes to locate a public road, in course of construction, across the yards and station property of a railroad. It was held that no such specific power being given, and no tribunal being authorized to pass upon the location of a public road with reference to its crossing of a railroad, the power did not exist in locating a public road to have it run across or through, such properties of a railroad company.

In the statute under which these proceedings now before the Commission is had, we take it that the right to cross is clear and no condemnation for that purpose is required. The Commission is the tribunal upon which is imposed, in terms, the duty of passing upon "the propriety of the proposed location", so that the argument made before the court in the Johnston case does not reach the statute, the construction of which we are considering.

In passing upon the question of "the propriety of the proposed location", the Commission should be guided by all the facts in relation to both companies bearing upon the question. It is given jurisdiction to pass upon the question and its determination as to "the propriety of the proposed location" is reviewable so that, if it errs in its judgment, it can be corrected.

Our conclusion, therefore, is that the question, passed upon by the court in the Johnston case, cannot arise before the Commission in this case and that the statute giving the Commission jurisdiction to pass upon the location, seems to meet the very trouble encountered in the Johnston case.

VI. The important question at issue between the two companies before the Commission in this proceeding is, as to whether or not the crossing of the Norfolk and Western Railway Company by the Tidewater Railway Company should be at grade or overhead.

A large amount of testimony was taken by both sides and many maps and documents were filed on the hearing. After careful and thoughtful consideration of all of the facts in this case, and having reference to the general character of the country around Norfolk, to the railroads centering there, the various crossings now in existence, and the relative dangers and inconveniences to the public likely to follow from the adoption of the one or the other method of crossing, and all other facts adduced before the Commission, the Commission is of opinion that, in this instance, a grade crossing should be allowed.

Having reached this conclusion, the statute provides that the Commission may employ expert engineers to examine the location, plans, specifications, appliances and methods of operation proposed to be employed in the crossing and report to the Commission. In the case now before the Commission, the plans, specifications, appliances and methods of operation submitted by the Tidewater Railway Company to the Norfolk and Western Railway Company are very definite and detailed and do not seem to have

been made the subject of criticism by any of the experts who testified, in the event a grade crossing should be allowed. The great mass of the testimony was as to the necessity for disallowing such a crossing, and as to the character, methods and expense of an overhead crossing. As the plans, specifications, appliances and methods of operating a grade crossing seem to be admitted to comprise all the devices of the most modern character calculated to render such a crossing efficient and safe, the Commission does not see the necessity, in this case, of putting the parties to the expense of employing expert engineers. From the topography of the ground, it is manifest that the location selected by the Tidewater Railway Company is practically the only place at or about which a crossing could reasonably take place.

The Commission will enter an order providing in detail for the crossing at grade.

ORDER OF AUGUST 4, 1905.

It being suggested to the Commission by counsel representing the Norfolk and Western Railway Company, that the said company desires to take an appeal, to the Supreme Court of Appeals of Virginia, from the opinion and order of the Commission entered herein on the 2nd day of August, 1905;

It is ordered that the execution and effectiveness of the said order be suspended for a period of thirty days from this date, in order that the said appeal may be matured.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Chesapeake & Ohio Railway Company.

In the matter of train schedules and freight facilities at Atlee and East Atlee.

ORDER OF OCTOBER 10, 1905.

It appearing in the judgment of the State Corporation Commission that the situation, arrangements and location of the two stations on the main line of the Chesapeake & Ohio Railway Company known as Atlee and East Atlee, with reference to shipping facilities, to station buildings and to the schedule of trains which stop regularly at each of the said two stations do not afford just and reasonable accommodations to the shipping and travelling public in the community reached by those two stations; and the complaint having been made to the Commission that the present station of Atlee was removed from its former location, now known as East Atlee, and that the

said station at Atlee has a better station building, better shipping facilities and has more trains stopping to put off and receive passengers than is the case at the former location of the station, known as East Atlee; and being represented to the Commission that East Atlee is a better location for the regular shipping and stopping place and that the station had existed there for many years until removed a mile west and that the present location of Atlee proper is inconvenient to the shipping and travelling public and that the regular station should be changed back to the former stopping place, now known as East Atlee; or that the said station at East Atlee should be given a better building, better shipping facilities and a better schedule of trains which stop thereat:

It is ordered that the said Chesapeake & Ohio Railway Company appear before the State Corporation Commission at its offices in the city of Richmond, at 10:00 o'clock A. M., on Tuesday the 24th day of October, 1905, when the State Corporation Commission will investigate, hear and consider the foregoing matters and will determine upon the issuance of such rules, orders, regulations and requirements as may be just, valid and reasonable in the premises.

The Chesapeake & Ohio Railway Company shall produce at the hearing on the said day, data showing character of station buildings and station facilities at the two foregoing points, and statistics showing the annual and monthly amount and character of freight and passenger traffic handled at each of the said two points during the past eighteen months or more.

It is further ordered that a copy of this order be served upon the Chesapeake & Ohio Railway as a summons and notice to it of the hearing on the date above mentioned.

ORDER OF NOVEMBER 8, 1905.

Pursuant to the order issued in this proceeding on the 10th day of October, 1905, the Chesapeake & Ohio Railway Company appeared before the Commission, by its counsel, Mr. Henry Taylor, Jr.; and also several citizens representing complaining parties residing in the vicinity of the station of Atlee. Mr. George P. Haw, representing the Chesapeake & Ohio Land & Improvement Company, appeared and requested the Commission to be allowed to file a petition on behalf of the said company, which having been granted, said petition was presented and filed and Mr. Haw represented the said Company in the proceedings before the Commission.

The defendant, the Chesapeake & Ohio Railway Company, thereupon presented its answer in writing in this proceeding, which was ordered to be filed.

Thereupon testimony was introduced, several witnesses testifying on behalf of the complainant and of the defendant respectively and the matters at issue herein were submitted to the Commission; and the Commission being not then advised of its judgment, took time to consider thereof.

The Commission having considered all the papers produced before it and all the testimony, and proceeding to dispose of this matter, it is now ordered:

First. That the defendant railway company erect at East Atlee a shed for the reception and protection of passengers at least equal in dimensions

and character to the shed at Hunslett on the line of the said railway company, and construct and keep in order alongside its track and in front of said passenger shed a platform of wood or cinders reasonably sufficient to accommodate the passengers at that point.

Second. That the defendant railway company shall so adjust, change and alter its passenger schedules that its westbound train, numbered 15 and scheduled to leave the city of Richmond at 7:30 A. M., shall be required to stop on flag or signal at the said station or stopping place of East Atlee; and that its eastbound train, numbered 16 and scheduled to arrive at the city of Richmond at 7:45 P. M., shall be required to stop on flag or signal at the said station or stopping place East Atlee.

Third. The Commission does not consider it essential, at this time, to enter any order or make any requirement concerning the shipping facilities at East Atlee or at Atlee.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

The Black Mountain Railway Company.

ORDER OF OCTOBER 31, 1905.

It being represented to the State Corporation Commission that the Black Mountain Railway Company is now completed from Pennington Gap to certain coal mines at or near its present terminus, and that the said Railway Company is now transporting coal over its tracks from the said mines to the tracks of the Louisville & Nashville railway at or near Pennington Gap, and that the said transportation and other transportation is being performed directly or indirectly for hire; and, it being further represented that the said Railway Company is denying transportation facilities to other shippers along its line, thereby discriminating unjustly against said shippers to their injury and loss:

It is ordered, that a consideration, investigation and hearing as to the aforesaid matters take place at the offices of the Commission in the city of Richmond, Va., at 11:00 o'clock A. M. on Friday, the 16th day of November, 1905, when the Commission will hear all parties interested and will determine upon and issue such orders, rules, regulations and requirements as it may determine to be just, reasonable and valid.

It is further ordered that a copy of this order be served upon the Black Mountain Railway Company as a summons and notice to it of the said hearing to be had on the date above mentioned.

ORDER OF NOVEMBER 17, 1905.

The Black Mountain Railway Company this day appeared before the State Corporation Commission pursuant to the order entered in this pro-

ceeding on the 31st day of October, 1905, Mr. Jos. L. Kelly appearing as counsel for the said company.

The Commission having heard statements from the counsel for the Railway Company and from Mr. B. L. Dulaney, Vice-President of the said Railway Company, and having considered all the papers on file before it in this proceeding, and all facts brought to the knowledge of the Commission:

It is ordered, that the said defendant, the Black Mountain Railway Company do, on or before Saturday, the 25th day of November, 1905, commence and continue the full performance of its duties as a common carrier and thereafter operate its road as required by law for the transportation and carriage of freight and passengers with such equipment and under such method and rules of operation as may enable it to reasonably discharge its duties towards the public as a common carrier so as to furnish transportation facilities to shippers and passengers along its line without unjust discrimination.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs..

Virginia Passenger & Power Company.

ORDER OF NOVEMBER 4, 1905.

It being represented to the State Corporation Commission that the Virginia Passenger & Power Company is making unreasonable and unlawful discrimination against the Columbia Photograph Company, also known as the Ogden Studio, conducted by E. D. MacFee, Jr., in the City of Petersburg, in the matter of rates charged to the said E. D. MacFee, Jr., for electricity furnished to him for lighting purposes for taking pictures at night and for the installing and operation of a moving picture machine in the City of Petersburg and in its neighborhood.

It is ordered that this matter be investigated, heard and considered at the offices of the State Corporation Commission, in the city of Richmond, at 10:30 o'clock A. M. on Saturday, the 18th day of November, 1905.

It is further ordered that a copy of this order be served upon the Virginia Passenger & Power Company or upon William Northrop and H. T. Wickham, Receivers operating the lines and franchises of the said company, said copy of this order to operate as a notice and summons in the matter of the hearing aforesaid.

ORDER OF NOVEMBER 27, 1905.

Pursuant to the order entered in this proceeding on the 4th day of November, 1905, the defendant, the Virginia Passenger & Power Company, appeared before the Commission on the 18th day of November, 1905, by its counsel,

Mr. Eppa Hunton, Jr.; and E. D. MacFee, of the city of Petersburg, appeared in support of the complaint made by him to the Commission. The matter was heard before the Commission, statements having been made on behalf of the complaining party and on behalf of the defendant company.

It appeared from the evidence that the matters at issue related to electricity furnished to E. D. MacFee, Jr., by the defendant company for lighting purposes solely and the defendant company thereupon contended that no authority was conferred upon the Commission by the Constitution or by statute, to regulate, in any way, the charges for furnishing electricity for lighting purposes, or to regulate the service of a corporation in connection with furnishing light whether by electricity or otherwise.

The Commission having carefully considered this question, is of opinion as follows:

The Constitution of Virginia provides, in Section 156-B, that "The Commission shall have the power and be charged with the duty of supervising, regulating and controlling all transportation and transmission companies doing business in this State, in all matters relating to the performance of their public duties and their charges therefor, and of correcting abuses therein by such companies." The power there conferred upon the Commission relates to transportation and transmission companies.

Upon reference to Article 153 of the Constitution, we find that the term "Transportation Company" is defined so as to include all corporations or persons engaged in transportation as a common carrier; the term "Transmission Company" is defined in the same section so as to include "any company owning, leasing or operating for hire any telegraph or telephone line." Under these provisions of the Constitution, therefore, it is manifest that no power is conferred upon the Commission to regulate the business of a company engaged in furnishing light.

The Virginia Passenger & Power Company is, primarily, a transportation company conducting an electric street railway and, as incidental to that business, furnishes electricity for power and for lighting purposes under contracts made with parties in the City of Petersburg. It was suggested that, because the defendant company is, under its charter, conducting the business of a transportation company, the Commission would have power to regulate the exercise of other franchises contained in the charter of the company, such as in the particular matter of furnishing electric light.

Under the present condition of the statutes on this subject, the Commission is of opinion that, as to a company of this character, it can only regulate the actual transportation or transmission business. The Commission, however, is given, by the statute, authority to enforce the performance of any public duty or requirement imposed upon any corporation although it may be, primarily, only a private corporation. This appears from the language of Section 16 of the Act to put the Commission into effective operation, approved April 15th, 1903, which provides that "the Commission shall have power and authority to require, by its rules, regulations and requirements, all corporations, chartered under the laws of this State and all foreign corporations doing business in this State, to perform and discharge any public duty or requirement imposed upon such corporation by the Constitution or by law."

We do not find that there is any public duty or requirement imposed up-

on corporations by the Constitution or by law in connection with furnishing electricity for lighting purposes to those who contract with it to that end. Chapter IX of the Act Concerning Public Service Corporations relates to companies of this character but does not impose upon such corporations any duties connected with the service of furnishing electricity to its patrons which would authorize the Commission to take jurisdiction of the matters presented to it in this proceeding.

The Commission is constrained to the conclusion that no authority is conferred upon it by the Constitution or by law to make any regulation or requirement, or to enter any order against the defendant company under the facts presented to it in this proceeding and it is, therefore, so ordered.

Proceedings had by the State corporation Commission for the purpose of formulating and putting into effect a new and uniform freight classification in Virginia.

OFFICE OF THE
STATE CORPORATION COMMISSION,
RICHMOND, VA., 3rd day of August, 1905.

To:

ATLANTIC COAST LINE RAILROAD COMPANY.
THE CHESAPEAKE & OHIO RAILWAY COMPANY.
NORFOLK & WESTERN RAILWAY COMPANY.
SEABOARD AIR LINE RAILWAY.
NORFOLK & SOUTHERN RAILROAD COMPANY.
BALTIMORE & OHIO RAILROAD COMPANY.
SOUTHERN RAILWAY COMPANY.
VALLEY RAILROAD COMPANY OF VIRGINIA.
LOUISVILLE & NASHVILLE RAILROAD COMPANY.
NEW YORK, PHILADELPHIA & NORFOLK RAILROAD COMPANY.
VIRGINIA & SOUTHWESTERN RAILWAY COMPANY.

Take notice that the State Corporation Commission will, at its offices in the City Hall in the City of Richmond, on Tuesday, the 12th day of September, 1905, at 11:00 o'clock in the morning, in accordance with the authority conferred by the Constitution of Virginia and the statutes enacted by the General Assembly of Virginia pursuant thereto, consider and hear any objections against the classification of traffic and the rates and charges herein set out, filed herewith and made a part hereof, at which time and place the said classification, rates and charges will be heard, considered and disposed of, to the end that the same may be put into effect on the said railroad lines made parties hereto, to be observed by them in the transportation of freight, or other proper disposition be made thereof.

The said classification of traffic, rates, and charges are as follows:

1. A general classification of the freight in Virginia, designated as Virginia Classification No. 1, prepared and issued by the State Corporation Commission, consisting of sixty-six printed pages, and containing, in addition to the classification of articles of freight, twenty-three general rules relating to the classification and its effect in the transportation of freight.

2. A freight tariff of class rates, governed by Virginia classification, designated as Freight Tariff No. 1 and applicable to the following lines in the manner and to the extent designated on the face of the said freight tariff, viz.:

Atlantic Coast Line Railroad Company.
Baltimore & Ohio Railroad Company.
Norfolk & Southern Railroad Company.
Norfolk & Western Railway Company.
Seaboard Air Line Railway.
Southern Railway Company.
Valley Railroad Company of Virginia.

3. A freight tariff of class rates, governed by Virginia Classification, designated as Freight Tariff No. 2 and applicable to the Chesapeake & Ohio Railway Company.

4. A freight tariff of class rates, governed by Virginia Classification, applicable to the New York, Philadelphia & Norfolk Railroad Company, and designated as Freight Tariff No. 3.

5. A freight tariff of class rates, governed by Virginia Classification, applicable to the Louisville & Nashville Railroad Company, and designated as Freight Tariff No. 4.

6. A freight tariff of class and commodity rates, governed by Virginia Classification, applicable to the Virginia & Southwestern Railway Company, and designated as Freight Tariff No. 5.

7. A freight tariff of commodity rates on common lumber, rough or dressed, in carloads, minimum weight 30,000 pounds, applicable to all roads in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 6.

8. A freight tariff of commodity rates on walnut, cherry, poplar and ash lumber and logs, in carloads, applicable in the manner and to the extent stated on the face thereof—applicable to the Baltimore & Ohio Railroad Company, Chesapeake & Ohio Railway Company, Chesapeake Western Railway Company, Louisville & Nashville Railroad Company, Norfolk & Western Railway Company, Southern Railway Company (on business originating between Strasburg Junction and Harrisonburg), the Valley Railroad Company of Virginia and the Virginia & Southwestern Railroad Company, and designated as Freight Tariff No. 7.

9. A freight tariff of commodity rates on fertilizers and all other articles shown in Virginia Classification as taking fertilizer rates, and also on agricultural lime, applicable to all railroads to the extent and in the manner appearing on the face thereof—designated as Freight Tariff No. 8.

10. A freight tariff of commodity rates on brick, in carloads, common, pressed and vitrified, applicable to all railroads in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 9.

11. A freight tariff of commodity rates on fire wood, in carloads, applicable to all railroads in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 10.

12. A freight tariff of commodity rates on live stock, in less than carloads, applicable to all railroads in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 11.

13. A freight tariff of commodity rates on live stock, released, in less than carloads, applicable to all railroads except the Norfolk & Western Railway Company, in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 12.

14. A freight tariff of commodity rates on live stock, released, in carloads, applicable to the Norfolk & Western Railway Company in the manner and to the extent appearing on the face thereof—designated as Freight Tariff No. 13.

15. A circular designated as Traffic Circular No. 1 in relation to existing commodity rates—applicable to all railroad lines.

16. A circular designated as Traffic Circular No. 2, relating to rules for revision of joint rates—applicable to all railroads.

17. A circular designated as Traffic Circular No. 3, in relation to publishing tariffs and circulars—applicable to all railroad lines.

The foregoing seventeen documents have been printed and a copy of each of the said printed documents accompanies this notice as a part hereof, to be served herewith with the same force and effect as if each one of the said documents were transcribed in this notice in full.

At the said hearing and consideration of the same, the method, time and extent of promulgating and putting into effect the said classification, rates, and charges will be heard and determined by the Commsision.

BEVERLEY T. CRUMP, Chairman.

H. C. STUART,

HENRY FAIRFAX,

Commissioners.

VIRGINIA CLASSIFICATION No. 1

TO TAKE EFFECT AS ORDERED.

**Being a Classification of Freight applicable to all Rai -
road Lines doing Business in Virginia.**

PREPARED AND ISSUED BY

State Corporation Commission

VIRGINIA CLASSIFICATION No. 1.**GENERAL RULES.****APPLICATION OF CLASSIFICATION.**

1. The ratings specified in this classification refer to freight tariffs authorized by the Commission, applicable to the various lines within its jurisdiction and shall apply on property transported in or upon freight trains or vessels of those lines between all points within the State of Virginia.

RELEASE AND VALUATION.

2. Where the classification provides for a reduced rate, based on a fixed valuation and the rules and regulations pertaining thereto, the reduced rate shall not have the force of altering the general rules of law, any further than would be done by an agreement between the carrier and shipper.

DESCRIPTION OF CONTENTS OF PACKAGES.

3. (a) Contents of all packages, as near as practicable, must be stated in shipping receipt. When an article is differently classified, when differently prepared or packed, the actual character of the article must be specified, otherwise it will be charged at the highest class named on each article. No shipment will be accepted when designated on the shipping receipt as Merchandise (or "Mdse."), Sundries or Fancy Goods.

LESS THAN CARLOAD SHIPMENTS TO BE MARKED OR TAGGED.

(b) Each package, bundle or piece of less than carload freight must be plainly marked with the information necessary to carry it to destination and insure proper delivery, even if separated from way-bill.

Whenever there are two stations of the same name in this State, it shall be the duty of the shipper to designate on each package the county, and the carrier will not be responsible for incorrect delivery due to failure or neglect of the shipper in this respect.

When freight is consigned to a place not located on, but contiguous to a station on the line of a railroad, the shipper must mark on each package the name of the railroad station at which the consignee will accept delivery.

SHIPMENTS IN PASTEBOARD OR OTHER SIMILAR PACKAGES.

(c) Property presented to carriers, packed in so-called boxes or cases made from straw board, leather board, wood pulp, fibre, wired splint wood, or other analogous materials, inclosed in wooden frames, will be charged ten (10) per cent. higher than the classification provided for such property in boxes or cases, subject to a minimum increase of one (1) cent per hundred pounds; provided, however, that when a rating is shown on an article in bales, the same rating will apply on such articles, when packed in boxes or cases as above described. (See Note.)

NOTE.—In computing the rate to be charged under this rule, fractions of one-half cent or less shall be dropped, and those of more than one-half cent shall be considered as one cent; for example: if the class rate applicable upon the property in boxes or cases

is 75 cents per 100 lbs., the rate to be charged when shipped in the package described will be 82 cents per 100 lbs., the fraction of one-half cent being dropped; if the class rate is 36 cents per 100 lbs., the higher rate to be charged will be 40 cents per 100 lbs., if the class rate is 8 cents per 100 lbs., the increase would be eight-tenths of one cent, and the minimum increase being one cent per 100 lbs., the higher rate to be charged will be 9 cents per 100 lbs.

MINIMUM CHARGE ON SINGLE SHIPMENTS.

4. (a) The minimum charge on a single shipment of one class, classified first class or higher or lower, shall be for the actual weight at the class or commodity rate to which it belongs, subject to a minimum charge of twenty-five cents.

(b) The minimum charge on a shipment of two or more articles packed separately, taking different classes, shipped at one time, by one shipper to one consignee, shall be at the actual weight of each article at the class or commodity rate to which it belongs, but should the weight in the aggregate, at the several rates, produce less than twenty-five cents, the minimum charge shall be twenty-five cents for the entire consignment.

PACKAGES CONTAINING ARTICLES OF MORE THAN ONE CLASS.

5. The rate for the highest classed article must be charged on any package containing articles of more than one class. This rule is not intended to prohibit the shipment of printed advertising matter in package goods; provided, that the printed advertising does not exceed two per cent. of the total weight.

SEPARATE CHARGE TO BE MADE ON EACH SEPARATE SHIPMENT.

6. On shipments consisting of more than one consignment, whether from one shipper to two or more consignees, or from two or more shippers to one consignee charge for each consignment as a separate shipment.

PARTS OR PIECES CONSTITUTING ONE OR MORE COMPLETE ARTICLES.

7. When parts or pieces constituting one or more complete articles are offered to carriers for transportation at one time, by one shipper, to one consignee and destination, they will be rated at the classification provided for the complete article, whether S. U. or K. D., as specified in the classification.

CLASSIFICATION OF ARTICLES NOT SPECIFICALLY PROVIDED FOR.

8. When articles not specifically provided for, nor embraced in the Classification as articles "Not Otherwise Specified," are offered for transportation, the classification applying on analogous articles may be used, and in such cases carriers must report the facts to the Commission in order that if necessary, the proper classification may be regularly established.

GROSS AND ESTIMATED WEIGHTS.

9. Charges must be assessed on all articles at Gross Weight, except that where estimated weight is specified in the Classification, such estimated weight shall apply. When the actual weight of the articles named

below cannot be ascertained at point of shipment, or in transit or at destination, the following estimated weights shall govern:

Articles.	Weight.
Clay per cubic yard.....	3,000 pounds
Coal, per bushel.....	80 "
Coke, per bushel.....	40 "
Gravel, per cubic yard.....	3,200 "
Laths, green, per 1000.....	530 "
Laths, seasoned, per 1000.....	450 "
Lime (Rockland), per barrel.....	230 "
Lime (other than Rockland), per barrel.....	220 "
Lime, per bushel.....	80 "
Lumber, Ash or Black Walnut, green, per 1000 feet.....	4,500 "
Lumber, Ash or Black Walnut, seasoned, per 1000 feet.....	4,000 "
Lumber, Elm, Hickory or Oak, green, per 1000 feet.....	6,000 "
Lumber, Elm, Hickory or Oak, seasoned, per 1000 feet.....	4,500 "
Lumber, White Pine or Poplar, green, per 1000 feet.....	4,000 "
Lumber, White Pine or Poplar, seasoned, per 1000 feet.....	3,000 "
Lumber, Yellow Pine, green, per 1000 feet.....	4,500 "
Lumber, Yellow Pine, seasoned, per 1000 feet.....	4,000 "
Lumber, N. O. S., green per 1000 feet.....	6,000 "
Lumber, N. O. S., seasoned, per 1000 feet.....	4,000 "
Sand, per cubic yard.....	3,000 "
Staves, Heading or Hoop-poles, green, car loaded to depth of forty-three inches, per car.....	30,000 "
Staves, Headings or Hoop-poles, seasoned, car loaded to depth of fifty inches, per car.....	30,000 "
Stone, not dressed, per cubic foot.....	160 "
Tan Bark, green, per cord.....	2,600 "
Tan Bark, seasoned, per cord.....	2,000 "
Telegraph Poles, Fence Posts or Rails, per cord.....	3,500 "
Wood, green, per cord.....	3,500 "
Wood, seasoned, per cord.....	3,000 "

BULK FREIGHT, L. C. L.

10. Carriers are not required to take bulk freight L. C. L., unless so specified in the Classification.

REDUCED RATES ON RETURN SHIPMENTS.

11. Shipments of freight which are not delivered at destination, shall be returned to original shipper and point of shipment at one-half the rate applying in the reverse direction, provided the original shipper shall file written request for such return, within thirty days after notice from carrier of failure to make delivery and guarantee or pay the freight charges in both directions and any other legal charges which may have accrued. Billing for shipments returned under this rule must show proper reference to the original billing. Provided, however, that the above rule shall not operate to reduce the minimum charge on single shipments, as per Rule No. 4.

ARTICLES RACKED OR CRATED MUST BE PROPERLY PROTECTED.

12. Articles offered to carriers for transportation at the rating provided for same in the classification when racked or crated, must be enclosed to an extent sufficient to hold the framework together, and protect the property during the process of transportation. Nailing strips on or to the articles forming partial protection only, will not be sufficient to entitle the property to the rating provided therefor when racked or crated.

ARTICLES CLASSIFIED "IN THE ROUGH."

13. (a) The classification of articles "in the rough" applies to such articles when sawed, hewn, planed or bent, and before any further manufacturing process has begun.

ARTICLES CLASSIFIED "IN THE WHITE."

(b) The classification of articles "in the white" applies after the manufacturing process has begun (and may include one coat of priming) but when the article has not been painted or varnished.

ARTICLES CLASSIFIED "FINISHED."

(c) The classification of articles "finished" applies to the article after it has passed the stage of manufacture covered by sections a and b of this rule.

ARTICLES CLASSIFIED "NESTED."

(d) The term "nested" as used in this Classification covers a series of three or more like articles fitting closely one within another.

ARTICLES CLASSIFIED "PACKED."

(e) The term "packed" as used in this Classification, is intended to apply only when the article is protected by a crate, box, barrel or similar carrier.

ARTICLES IN SLATTED BOXES.

(f) Unless otherwise specified in the Classification, the ratings on articles shipped in slatted boxes shall be the same as when in boxes.

Where a lower rating is shown on an article, when in slatted boxes, than when in boxes, the boxes must be slatted on two opposite sides in the same manner as a crate, and so as to permit of easy inspection of the contents.

HEAVY AND BULKY ARTICLES.

14. Owners shall load and unload L. C. L. shipments of heavy and bulky freight, such as cannot be conveniently handled by station employees.

TON WEIGHT.

15. A ton is 2,000 pounds unless otherwise specified.

COMMODITY RATES.

16. Authorized commodity rates shall govern only where lower than the class rates specified herein.

RATES ON EXHIBITS FOR FAIRS OR EXPOSITIONS.

17. Rates on shipments intended for fairs or expositions shall not exceed tariff rates from point of shipment to point of destination, being returned free via the same route, provided the re-shipper files with the agent of the transportation line, at re-shipping point, a certificate of some authorized official of the fair or exposition, that the shipment has been exhibited at said fair or exposition, and has not changed ownership. The above will not apply on horses.

RULES GOVERNING CARLOAD SHIPMENTS.**APPLICATION OF CARLOAD RATES.**

18. (a) Carload rates shall apply only when a carload of freight is shipped from one station, in one day, by one shipper to one consignee and destination. The minimum carload weight provided for on any article, has reference to the minimum weight on which the carload rating will apply, when loaded in or upon one car (subject to Rule 18b), although actual weight may be less.

MINIMUM CARLOAD WEIGHTS.

(b) Unless otherwise specified in the Classification, the minimum carload weight of all articles shall be 24,000 pounds, or twelve tons, where the rate applies per net or gross ton, except that classes N, O, and P apply per car of 20,000 pounds, excess loaded in same car to be charged for in proportion.

CHARGE TO BE MADE ON THE EXCESS OVER A FULL CARLOAD.

(c) When a lot of freight (not in bulk and not including Live Stock), the standard minimum carload weight of which is 20,000 pounds or more is offered for shipment on one day, by one consignor, for one consignee and destination, in quantities in excess of the amount that can be loaded into one box, flat or gondola car, the following rules will apply in assessing the charges:

The first car and all succeeding cars, except the last, must be fully loaded and charged for on basis of carload rate and at actual weight, but at not less than the established minimum weight per car.

The remainder of the consignment, if loaded in one box car, shall be charged for at actual weight and at the carload rate; but if the remainder require a flat or gondola car, it shall be charged for at actual weight, and at the carload rate, subject to a minimum weight of 5,000 pounds

In all cases the way-bill for the car containing the part lot must give reference to the billing covering the full car or cars.

The above rules will not apply on articles on which the standard minimum carload weight is less than 20,000 pounds; but such articles, when shipped in excess of one full carload, or carloads, shall be charged for, so far as the excess is concerned, as though the excess were a separate shipment.

CHARGE FOR LESS THAN A CARLOAD NOT TO EXCEED THE CHARGE FOR A CARLOAD.

19 (a) The charge for less than a carload shall not exceed the established minimum charge for a carload of the same freight; nor shall the charge for a car fully loaded exceed the charge for the same property if taken at a less than carload shipment.

MIXED CARLOADS AND ARTICLES FOR WHICH NO CARLOAD RATINGS ARE SHOWN.

(b) When no carload rate is specified for an article, the L. C. L. rate shall be charged for any quantity of the article; and no two or more articles, each of which has a carload rate, shall be shipped in mixed carloads at the carload rate, unless so provided for in the Classification.

ARTICLES REQUIRING TWO OR MORE CARS FOR TRANSPORTATION.

20 (a) Unless otherwise provided in the Classification, when articles on account of length require two or more cars to transport them, the minimum charge for each series or lot over which the loading extends (not to exceed four cars in any one lot or series in one shipment), shall be as follows: For the first car, the minimum weight provided for such articles in carloads; fifty (50) per cent. of such minimum weight for each additional car. In no case, however, shall the charge be less than 36,000 pounds for two cars, 48,000 pounds for three cars, or 60,000 pounds for four cars (actual weight to be charged for when the aggregate actual weight exceeds the specified minimum weights) at the carload rate. But when same consignor furnishes other freight for same consignee at same destination, loaded on same cars, making the actual weight of shipment equal to or in excess of the minimum weights above provided for, the several articles shall be charged at their class rate in carloads, and at actual weight (see Note).

NOTE.—When more than four (4) cars are used the additional car or cars will be considered as a new series.

When articles, on account of length, require two or more cars to transport them, and the cars are loaded to their full or safe carrying capacity, the minimum weights as per Rule 18 (b) should govern, actual weight to be charged for when the aggregate actual weight exceeds the specified minimum weights.

ARTICLES TOO LONG OR BULKY TO BE LOADED IN BOX CARS.

(b) Unless otherwise specified, articles too long or too bulky to be loaded in box cars, but not requiring two or more open cars, shall be charged at actual weight; provided that in no case shall the charge on a single consignment be less than for 4,000 pounds at the first-class rate.

LOADING AND UNLOADING FREIGHT IN C. L.

21. Owner shall load and unload all freight in carloads, unless carriers elect to do so for their own convenience.

ALLOWANCE IN WEIGHT FOR RACKS OR STANDARDS ON FLAT OR GONDOLA CARS.

22. An allowance of 500 pounds weight will be made for racks, standards or stakes and strips on flat or gondola cars, if loaded with freight requiring their use; provided that in no case shall less than the specified minimum carload weights be charged for the property for which either racks, standards or stakes and strips are furnished.

LOADING CARS IN EXCESS OF SAFE CARRYING CAPACITY.

23. Cars must not be loaded in excess of their safe carrying capacity as prescribed by the rules of the various carriers. Where cars are so overloaded, the carriers are left free to charge for the excess a rate that will effectually stop a practice fraught with so much danger to life and property.

VIRGINIA CLASSIFICATION No. 1.

EXPLANATION OF CHARACTERS.

The Class is Given Opposite Each Character.

1, 2, 3, 4, 5 and 6 stand First, Second, Third, Fourth, Fifth and Sixth Classes, respectively. 1½ for 1½ Times First-Class. D1 for Double First-Class. 3T1 for Three Times First-Class. 4T1 for Four Times First-Class. A, B, C, D, E, F, G, H, J, K, L, M, N, O and P stand for Classes A, B, C, D, E, F, G, H, J, K, L, M, N, O and P respectively.

L. C. L. stands for Less than Car Load. C. L. stands for Car Load. N. O. S. stands for Not Otherwise Specified in this Classification. S. U. stands for Set Up. K. D. stands for Knocked Down.

ARTICLES NOT ENUMERATED WILL BE CLASSIFIED WITH ANALOGOUS ARTICLES.

A	Class.
Accoutrements, Military	1
Acids (carrier's option), viz.:	
Acetic, liquid, in barrels or drums, L. C. L.....	3
Same, C. L., min. wt. 30,000 lbs.....	5
Carbolic, crude, in barrels or drums	3
Carbonic, liquid, in drums or tubes (see note).....	5
NOTE.—Drums or Tubes, containing Liquid Carbonic Acid, must be plainly marked, by proper label or otherwise. "NOTICE—DANGER! This package must not be exposed to the sun or stored in a warm place."	
Cresylic; see Acid, Carbolic	
Lactic, in wood, L. C. L.	3
Same, C. L.	5

A	Class.
Muriatic, in carboys, L. C. L.	2
Same, C. L.	4
Muriatic, in drums	4
Muriatic, in tank cars, C. L., min. wt. capacity of tank.....	6
Nitric, in carboys, L. C. L.	2
Same, C. L.	4
Nitric, in drums, L. C. L.	3
Same, C. L.	4
Pyroligneous, liquid, in barrels or drums, L. C. L.'	3
Same, C. L., min. wt. 30,000 lbs.	5
Stearic, in barrels	6
Sulphuric, in carboys, boxed, L. C. L.....	2
Same, C. L.	4
Sulphuric, in drums, L. C. L.	5
Same, C. L., min. wt. 30,000 lbs.,	6
Sulphuric, in tank cars, C. L., min. wt. capacity of tank....	6
N. O. S., dry, in boxes	2
N. O. S., dry, in kegs, barrels, or casks	3
N. O. S., liquid, in glass or in cans, boxed	1
N. O. S., in glass or lead carboys, protected	1
N. O. S., in wood	2
N. O. S., dry, in iron drums	3
†N. O. S., liquid, in iron drums	4
Advertising Matter; see Printed Matter.	
Aerated Waters (such as Moxie); see Waters.	
Agateware, Granite or Enameled Ware, Iron or Steel, L. C. L....	2
Agateware, Granite or Enameled Ware, Iron or Steel, L. C. L.	2
Same, C. L.	4
Agateware, Granite or Enameled Ware, Iron or Steel, in mixed C. L. with Tinware, Galvanized Iron Buckets and Tubs, etc.; see Tinware.	
AGRICULTURAL IMPLEMENTS, C. L., owners to load and unload, viz.:	
Cleaners, Tobacco, min. wt. 15,000 lbs.....	3
Fodder Shredders and Corn Huskers, min. wt. 16,000 lbs.....	5
Fodder Shredders and Corn Huskers, in mixed C. L. with other Agricultural Implements, min. wt. 20,000 lbs.....	6
Harvesters and Pickers, Cotton, min. wt. 15,000 lbs.....	3
N. O. S., straight C. L., min. wt. 20,000 lbs.....	6
N. O. S., (taking 6th Class when in straight C. L.), mixed C. L., min. wt. 20,000 lbs.....	6
AGRICULTURAL IMPLEMENTS, L. C. L., viz.:	
Binders; see Mowing Machines.	
Blue Grass Strippers; see Mowing and Reaping Machines.	
Carriers and Holsters, Hay, iron.....	3
Cleaners, Cotton Seed.....	1
Cleaners, Tobacco.....	2
Cockle Machines (for separating cockle, oats, chaff, etc., from wheat), S. U.....	1
Same, with hoppers detached and secured inside of machine	2
Corn Huskers; see Huskers, Corn.	
Cotton Choppers, S. U.....	D1
Same, K. D., packed.....	3
Cotton Seed Crushers and Separators; see Machinery, N. O. S.	
Cradles, Grain, S. U.....	D1
Same, K. D., in bdls. or boxes.....	2
Crushers, Corn and Cob., see Mills, Cob.	
Crushers, Hullers, and Separators, Cotton Seed; see Machinery, N. O. S.	

A

Class.

Agricultural Implements, L. C. L.—Continued.

Cultivators, S. U.....	D1
Same, K. D., in bundles.....	3
Cutters (hand power), Ensilage, Shuck, Stalk, Straw or..	
Hay, S. U.....	1
Same, taken apart and thoroughly K. D.....	3
Cutters, horse power, S. U.....	1
Same, wheels detached and small parts packed or in bundles	3
Diggers, Potato, S. U.....	2
Same, K. D.....	4
Distributors, Guano, S. U.....	1
†Same, K. D	3
Dog Powers, N. O. S.....	1
Drills, Grain, S. U.....	1
†Same, K. D., packed.....	3
Elevators, for Cotton, manufactured of wood and iron, S. U.	D1
Same, K. D.....	3
Elevators or Carriers, for feeding lint to Cotton Gins; see Cotton Gins.	
Evaporators and Steamers, Feed.....	1
Evaporators, Fruit.....	1
Evaporators, Sugar, iron, S. U.....	1
Same, with legs or rockers detached.....	2
Fans, Corn or Wheat; see Mills, Fanning.	
Fodder Shredders.....	1
Forks, Hay, Manure and Wood, in bundles.....	3
Furnaces, Evaporator.....	1
Furnaces, Plant Bed, with or without wheels.....	2
†Harrow, Disc, S. U.....	1
Same, K. D.....	3
Harrow, N. O. S., and Harrow Frames.....	4
Harrow Teeth; see Iron and Steel Articles.	
Harvesters and Pickers, Cotton.....	1
Harvesters, N. O. S.: see Mowing Machines.	
Hoes, in bundles.....	3
Hoes, without handles, in bbls. or casks.....	4
Holsters, Hay; see Carriers.	
†Horsepowers, Railroad or Endless Chains.....	1
†Horsepowers, N. O. S., K. D.....	3
Hullers, Clover.....	1
Hullers, Pea, Hand, packed.....	2
Hullers, Pea, Power, detachable parts taken off and packed..	1
Hullers, Rice, iron, S. U.....	2
Same, K. D., packed or crated.....	4
Huskers, Corn.....	1
Huskers and Shredders, combined.....	1
Knives, Hay, packed.....	2
Machines, Hemp.....	1
†Manure Spreaders, S. U.....	1
Same, K. D.....	3
Mills, Cane, cast-iron, min. wt. 350 lbs. each.....	5
Mills, Cane, N. O. S.....	4
Mills, Cob.....	4
Mills, Corn, N. O. S.....	3
Mills, Corn, power.....	4
Mills, Fanning, S. U.....	D1
Same, drums detached and packed inside of main frame..	1
Same, K. D. flat, packed or in bundles.....	1
Mills, Hominy.....	4
Mills, Sorghum; see Mills, Cane.	
Mills, Sugar, with trains.....	D1

ANNUAL REPORT OF

A

Class.

Agricultural Implements, L. C. L.—*Continued*

Mowers, Lawn, hand power, not crated or boxed.....	1
Same, K. D., crated or boxed, handles in bundles.....	2
Mowers, Lawn, horse power; see Mowing and Reaping Machines.	
†Mower Knife Grinders, packed.....	3
Mowing and Reaping Machines, Binders, and Harvesters, whether combined or separate, S. U.....	1½
Same (wheels on or off), detachable parts removed and small parts packed.....	3
Panters, Corn and Cotton, S. U.....	1
Same, K. D., packed, or with handles detached and tied to frame.....	2
Planters, Potato, S. U.....	1
†Same, wheels on or off, small parts detached and packed or in bundles.....	3
Plant Setters, Hand.....	2
Plow Handles and Beams, wooden, boxed or crated.....	4
†Plow Handles and Beams, wooden, in bundles.....	A
Plow Parts, iron; see Iron and Steel Articles.	
Plow Singletrees.....	5
Plows, Gang and Sulky, S. U.....	D1
Same, K. D.....	4
Plows, N. O. S., S. U.....	2
Plows, N. O. S., wooden handles and beams detached.....	4
Plows, N. O. S., metal, handles detached.....	4
Presses, Cider.....	4
Presses, Cotton, S. U.....	1
Same, K. D.....	4
†Presses, Hay, S. U.....	2
Same, small and detachable parts removed and packed....	4
Pruners, Tree, in bundles.....	1
Rakes, Hand, in bundles.....	3
Rakes, Horse, S. U.....	D1
Same, K. D.....	3
Rollers, Field and Road.....	3
Scrapers, Road and Pond.....	3
Screws, wooden, for Cotton Presses, loose or packed.....	4
Scythes, in bundles.....	2
†Scythes, in boxes.....	3
Scythe Snaths.....	2
Seed Sowers, broadcast, or End Gate Seeders, S. U.....	1
Same, K. D.....	2
Separators, Grain; see Threshers.	
Separators and Crushers, Cotton Seed; see Machinery, N. O. S.	
Separators, Rice, S. U.....	1
Same, K. D. flat, packed.....	2
†Shellers, Corn, hand, packed, N. O. S.....	3
Shellers, Corn, Power, detachable parts taken off and packed..	1
Shovels and Spades, in bundles.....	3
Sprayers, Garden, K. D., completely boxed.....	1
Stackers, Hay or Straw, S. U.....	1
Same, K. D. flat, in bdis., wheels crated.....	3
Tedders, Horse; same as Rakes, Horse.	
Threshers or Separators.....	1
Transplanters, S. U.....	D1
Same, K. D.....	1
Weeders, S. U.....	D1
Same, K. D., in bundles.....	3
Wheels, Agricultural Implement, iron or iron and wood combined	4

A	Class.
Alabastine; see Wall Finish.	
Albumen, in boxes, kegs, or barrels.....	2
†Alcohol, Wood, in cans, boxed.....	2
Alcohol, Wood, in wood.....	4
Alcohol, S. O. S.; see Liquora.	
Ale, Beer and Porter, viz.:	
The following rules will govern the transportation of Beer with ice or other packing:	
1. The weight of the Beer shall be ascertained by taking a count of the packages, computed at the estimated weights per package as shown in the Classification.	
2. No freight charge shall be made for ice in the same car with Ale, Beer or Porter in car loads, necessary to preserve it in transit; provided, however, that any ice remaining in the car at destination, which is delivered to the consignee, shall be charged and collected for at the rate applying on ice in car loads. If the ice is not delivered to the consignee, it shall become the property of the carrier.	
3 Ice must not be transported free with less than carload shipments of Ale, Beer or Porter.	
In wood (est. wts.: bbls., 350 lbs. each; half-bbls., 190 lbs. each; ¼-bbls., 100 lbs. each; ⅛-bbls., 55 lbs. each), L. C. L.....	4
Same, C. L.....	E
In glass, packed, securely wired, and sealed or locked (est. wts.: in casks containing ten dozen pints or six dozen quarts, 250 lbs. each; in cases containing four dozen pints, when packed in sawdust 125 lbs., and when not so packed 100 lbs. each; in cases containing two dozen quarts, when packed in sawdust 100 lbs., and when not so packed, 90 lbs. each; in cases containing three dozen pints, when packed in sawdust 100 lbs., and when not so packed 85 lbs. each), L. C. L.....	4
Same, C. L.....	E
In wood and in glass, packed, mixed C. L.....	E
Ale, Ginger, in glass or earthenware, packed, or in wood, L. C. L.....	4
Same, C. L.....	E
NOTE.—Mixed carload shipments of Ginger Ale, Beer Tonic, Aerated, Carbonated and Mineral Waters, may be taken at the Class E rating.	
Ale and Beer Packages, empty, returned, including barrels, ½-bbls. and kegs, and including bottles in cases, barrels, or casks (est. wts.: bbls., 100 lbs. each; ½-bbls., 60 lbs. each; kegs and ¼-bbls., 30 lbs. each; ⅛-bbls., 20 lbs. each; other packages, actual weights), L. C. L.; same rate as applies on Beer, C. L., in the same class of package, in the reverse direction.	
Same, C. L., min. wt. 10,000 lbs.; one-half of the rate applying on Beer, C. L., in the same class of package, in the reverse direction.	
Alleys, Bowling; see Bowling Alleys.	
Almanacs and Trade Circulars, in boxes, crates or bundles, prepaid or guaranteed, L. C. L.....	2
Same, C. L.....	4
†Alum, or Sulphate of Alumina, lump or ground in boxes....	2
Alum, or Sulphate of Alumina, lump or ground, in sacks, barrels, casks or kegs, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	6
Alumina, Sulphate of: see Alum.	

ANNUAL REPORT OF

A	Class.
Aluminum, in slabs or ingots, packed in boxes or barrels.....	1
Aluminum Alloy Metal, in boxes or crates, L. C. L.....	3
Same, C. L.....	5
Aluminum, Chloride of (liquid), in barrels, L. C. L.....	3
Same, in carboys, L. C. L.....	1
Same, in barrels or carboys, C. L.....	5
†Aluminum Ware, not nested, in boxes or barrels.....	1
†Same, nested, in boxes or barrels.....	2
Amber, packed.....	D1
Ammonia, viz.:	
†Anhydrous, in wrought iron cylinders, not boxed, or in iron tubes, boxes, L. C. L.....	3
Same, C. L.....	4
Aqua Ammonia and Ammoniacal Liquor, in glass, packed.....	1
Aqua Ammonia and Ammoniacal Liquor, in barrels or iron packages, L. C. L.....	4
Same, C. L.....	5
Aqua Ammonia and Ammoniacal Liquor, in tank cars, C. L....	5
Dry, in jars, packed, or in boxes.....	1
†Same, in barrels, kegs or bags.....	3
Muriate of, see Sal Ammoniac.	
Nitrate of, in jars, packed, or in boxes.....	1
Nitrate of, in kegs, barrels, casks or sacks, L. C. L.....	4
Same, C. L.....	6
Sulphate of.....	6
Same, C. L., when shipped to fertilizer factories; see fertilizers.	
†Ammunition, N. O. S.....	2
Anchor; see Iron and Steel Articles.	
Animals and Animal Heads, stuffed or dressed for ornaments..	3T1
Animal Pokes; see Pokes, Animal.	
Annealing Boxes; see Boxes.	
Antimony, Sulphuret of, or Black or Crude, in boxes.....	1
Same, in kegs or barrels.....	3
Antimony, Crude.....	3
Antimony, Metal.....	3
Anvils; see Iron and Steel Articles.	
Apples; see Fruit.	
Apple Cores and Peelings; Apple rates.	
Apple Parers, boxed.....	2
Aprons, Vehicle Seat; see Vehicle Materials.	
†Argols, in boxes.....	2
Same, in sacks.....	3
Same, in barrels or casks.....	4
Arsenic, Crude, in boxes.....	1
Arsenic, Crude, in kegs or barrels.....	2
Artists' Materials, N. O. S.....	1
Artists' Stretchers, in bundles.....	2
Asbestos, in bags or boxes, L. C. L.....	3
†Same, in barrels or casks, L. C. L.....	4
Same, in packages, C. L.....	5
Asbestos Products, viz.:	
Building Felt and Sheathing in rolls, covered, reels, or cases, L. C. L.....	3
Same, C. L.....	5
Cement, dry, in sacks, kegs, bbls., or casks.....	5
Fire Felt Pipe Covering, in sections or sheets, boxed or crated, L. C. L.....	3
Fire Felt Pipe Covering, C. L.....	5
Mill Board; same as Packing.	
Moulded Sectional Covering, Pipe, in boxes or crates, L. C. L.	3
Same, C. L.....	5

A		Class.
Asbestos Products—Continued.		
Packing, Pipe, in rolls, reels or cases, L. C. L.....		3
Same, C. L.....		5
Roof Coating; see Paints.		
Roofing Paper; see Paper.		
N. O. S., L. C. L.....		3
N. O. S., C. L.....		5
Asbestos Refuse or Asbestos Sand, L. C. L.....		6
Same, C. L.....		A
Asbestos Rock, L. C. L.....		4
Asbestos Rock, C. L.....		6
Ashes, Cotton Seed; see Fertilizers.		
Ashes, or Cinders, Wood; see Fertilizers.		
Ashes, Rice Straw, C. L., see Fertilizers, C. L.		
Ashes, Tanbark; see Fertilizers.		
Asphalt Slag Roofing; see Roofing.		
Asphaltum or Asphalt, crude (not Asphaltum or Asphalt Stain or Varnish), packed, L. C. L.....		6
Same, C. L.....		A
†Asphaltum, Roofing Paper, Pitch, Tar and Roofing Gravel, in mixed carloads, 30,000 lbs. minimum.....		A
Awning Frames and Fixtures; see Iron and Steel Articles.		
Awnings, Vehicle; see Vehicle Materials.		
Axes, L. C. L.....		3
Same, C. L.....		5
Axles, Iron, Car, Carriages and Wagons; see Iron and Steel Articles.		

B

Babbitt Metal, viz.:		
In slabs, boxes, bbls., or casks, L. C. L.....		4
Same, C. L., min. wt. 30,000 lbs.....		6
Backbands, made of Cotton Webbing; see Saddlery.		
Backbands, N. O. S., see Saddlery, N. O. S.		
Bacon; see Meats.		
Bagasse (dry refuse of sugar cane); same as Hay, Fodder and Straw.		
Baggage, Army.....		1
Baggage, Personal Effects; see Trunks.		
Bagging, viz.:		
Brown Cotton Bagging, or Cotton Sack Material; see Dry Goods.		
Burlap; see Burlaps.		
Oil Press; see Mats and Matting.		
Jute, in bales or rolls (not including Burlap or Gunny, but including 2d-hand Sugar Bag Cloth), for covering Cotton..		A
Bags, viz.:		
Burlap, L. C. L.....		5
Same, C. L.....		6
Cotton		4
Gunny, L. C. L.....		5
Same, C. L.....		6
Paper, packed or in bundles, L. C. L.....		5
Same, C. L.....		A
Travelling, empty, loose.....		1½
Traveling, empty, crated or boxed.....		1
†Traveling, containing merchandise, boxed.....		1½
Traveling, containing merchandise, value limited to \$5.00 per 100 lbs., boxed.....		1
Traveling, containing merchandise, not boxed; not taken,		

B

Class.

Baking Powder; see Powders.	
Balconies, Portable.....	3
Ballast Unloaders or Spreaders, standard gauge, on their own wheels (carrier's option); same as Steam Shovels.	
Ballast Unloaders or Spreaders, N. O. S., L. C. L.....	3
Same, C. L.....	5
Balloon and Parachute Outfit, viz.:	
K. D., in packages, L. C. L.....	D1
Same, C. L.....	4
Balls, Base.....	1
Balusters; see Woodwork.	
Bamboo, packed or in bales, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3
Bananas; see Fruit.	
Barilla	3
Barium, Chloride of, or Splute, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Bark, viz.:	
Tan, in sacks, L. C. L.....	5
†Tan, Stick, C. L., same as Lumber, common, C. L.	
N. O. S.....	1
Bark Extracts, for tanning; see Extracts, Tanning.	
Bark Extracts, for dyeing purposes; same as Dye Stuff, N. O. S.	
Barley, N. O. S.; see Grain.	
†Barley, Pearl, in paper packages packed in barrels or boxes.....	4
†Same, in bulk, in sacks or barrels.....	5
Barn Door Hangers and Tracks; see Iron and Steel Articles.	
†Barn Material, Tobacco, Wooden; see Tobacco Barn Material, wooden.	
Barns, Tobacco, complete, L. C. L.....	4
Same, C. L.....	6
Barrel Covers; see Covers.	
Barrel Followers, or Presses, wooden.....	1
Barrel Material, N. O. S., wooden, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	A
Barrel Racks and Stands; see Racks.	
Barrels, Empty, viz.:	
Barrels, half-bbls., and kegs, Ale and Beer (est. wts.: bbls., 100 lbs. each; ½-bbls., 60 lbs. each; kegs and ¼-bbls., 30 lbs. each; ⅛-bbls., 20 lbs. each).....	6
†Barrels, Mineral Water, Molasses, Oil, Turpentine and Whiskey, estimated weight 75 lbs. each.....	5
†Barrels, Mineral Water, Molasses, Oil, Turpentine and Whiskey, actual weight.....	4
Barrels, half-bbls., and kegs (tight cooperage; not including Apples, Flour, Sugar, Fruit or Vegetable barrels, or empty Ale and Beer packages), actual weight, L. C. L.....	4
Same, C. L., min. wt. 10,000 lbs.....	6
Iron or Steel, L. C. L.....	2
Same, C. L., min. wt. 15,000 lbs.....	6
Barrels, half-bbls. and kegs, N. O. S., L. C. L.....	2
Same, C. L., min. wt. 10,000 lbs.....	6
†Barrels, Paper, not nested, 40 lbs. each.....	1
Barrels, Paper, nested, packed.....	2
Barrels, Patent Fruit, K. D., L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	6
Casks, N. O. S.....	D1
Casks for Wine, Beer, or other liquids, requiring transportation on open cars; see Tanks.	

B	Class.
Barrels, Empty, Returned, viz.:	
Barrels, half-bbls. and kegs, Ale and Beer, (est. wts.: bbls. 100 lbs. each; $\frac{1}{2}$ -bbls., 60 lbs. each; kegs and $\frac{1}{4}$ -bbls., 30 lbs. each; $\frac{1}{8}$ -bbls., 20 lbs. each); see Ale and Beer Packages, returned.	
N. O. S.; same as Barrels, empty.	
Barrows, furnace Charging; see Vehicles.	
Barytes, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
†Basket Splints or Material, wooden, in bundles, L. C. L.....	4
Same, C. L.....	A
†Baskets and Crate Material, mixed, C. L., 20,000 lbs. min.....	A
Baskets, viz.:	
Canvas, folded flat.....	1
Wooden or Splint, without tops or handles (nested), in bbls., or crates, L. C. L.....	2
Wooden or Splint, with tops or handles, nested, or in bundles of four with ends placed in each other, L. C. L.....	1
Wooden or Splint, N. O. S., L. C. L.....	D1
Wooden or Splint, C. L., minimum weight 15,000 lbs.....	A
Iron and Steel, N. O. S., not nested, L. C. L.....	1
Same, nested, L. C. L.....	3
Nested or not nested, C. L., min. wt. 20,000 lbs.....	4
Same, in mixed C. L., with Tinware, Agateware, Granite, etc., see Tinware.	
Mill, manufactured of Canvas, Fibre, Paper or Leatheroid, not nested, L. C. L.....	D1
Same, nested, L. C. L.....	1½
Nested or not nested, C. L., min. wt. 15,000 lbs.....	4
Paper, nested solid, in bundles, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
N. O. S., not packed or nested, L. C. L.....	3T1
N. O. S., packed or nested, L. C. L.....	D1
N. O. S., C. L., min. wt. 10,000 lbs.....	2
Bath Cabinets; see Cabinets.	
Bath Tubs; see Tubs.	
†Bats, Base Ball, packed.....	3
Batteries, Electric, N. O. S., L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3
Battery Cups and Jars, earthenware, in packages, L. C. L.....	2
Same, C. L., min. wt. 20,000 lbs.....	5
Battery Element, Consisting of Battery Zincs, Sal Ammoniac, Oxide of Manganese, Porcelain Insulators, Carbon Cups and Cylinders, L. C. L.....	2
Same, C. L.....	4
Battery Fluid, in carboys, or in glass, packed.....	1
Battery Jars, glass; see Glass and Glassware.	
Battery Plates, lead; see Plates.	
Battery Zincs; see Zincs	
Batting, Cotton, viz.:	
Pressed in bales.....	3
N. O. S.....	1
Beams; see Machinery, Cotton and Woolen.	
Beans, viz.:	
†Castor, dry, in boxes, barrels or sacks.....	4
Espinosa, in sacks.....	6
Honey, or St. John's Bread, in sacks, boxes or barrels.....	2
Tonqua, in sacks, boxes, barrels or casks, L. C. L.....	1
Same, C. L.....	3
Vanilla	D1
Velvet, in sacks or barrels, L. C. L.....	5
Same, C. L.....	6

ANNUAL REPORT OF

B

Class.

Beans—*Continued*.

N. O. S., dried, in boxes, L. C. L.....	2
N. O. S., dried, in barrels or sacks, L. C. L.....	4
N. O. S., dried, in boxes, barrels or sacks, C. L.....	5
Bearings, Car Journal, iron with brass lining, in crates, kegs or barrels.....	3
Bed Cord; see Rope.	
Bed Fasteners; see Iron and Steel Articles.	
Beds and Bedsteads; see Furniture.	
Beef; see Meats.	
Beef Extracts; see Extracts.	
Beer; see Ale.	
Beer Carriers, empty, wooden.....	2
Beer Tonic, in glass or earthenware, packed or in wood, L. C. L.	4
Same, C. L.....	E

NOTE.—Mixed carload shipments of Ginger Ale, Beer Tonic, Aerated, Carbonated and Mineral Waters, may be taken at the Class E rating.

†Bee Comb and Bee Comb Foundation, boxed or crated.....	2
Beehives, empty, set up.....	1
Beehives, K. D., crated.....	4
Bee Smokers, boxed.....	1
Beeswax; see Wax.	
Bees, in Hives (man in charge passed free going, but must pay full fare returning), C. L., min. wt. 20,000 lbs.....	4
Bees, in Hives, L. C. L.; not taken.	
Beets; see Vegetables.	
Beet Pulp Refuse, in sacks, barrels or casks.....	6
Same, in tank cars, C. L.....	6
Bellows	1
Bells, viz.:	
†Cow, nested, packed.....	3
†Electric	1
†N. O. S.....	2
Bells, Iron; see Iron and Steel Articles.	
Belt Dressing; see Dressing.	
Belting, viz.:	
Chain; see Machinery and Machines.	
Cotton, Leather or Rubber, in rolls, or boxed or crated.....	2
Benches, Carpenters' or Cabinetmakers'.....	3
Benders, rail; see Iron and Steel Articles.	
Benzine; see Oil, Coal.	
Berries, N. O. S.; see Fruit.	
Berries, Palmetto, in sacks or barrels, L. C. L.....	4
Same, C. L.....	6
Bicycles; see Vehicles.	
Bicycle Stands or Racks, iron or wooden, S. U.....	D1
Same, K. D.....	1
Billiard Tables and Billiard Table Beds; see Furniture.	
Binders; see Agricultural Implements.	
Binders' Boards; see Paper.	
Blms, Fruit.....	1
Bird Food, in sacks, or packed.....	1
†Bird Seed, in boxes or barrels.....	2
†Same, in sacks.....	3
Bird Gravel or Sand, in sacks, or packed.....	3
Birds, stuffed, in boxes.....	3T1
Biscuit Machines; see Machinery and Machines.	
Bitters; see Liquors.	
†Blackboard Erasers, boxed.....	3

B	Class.
†Blackboards, Slate or Wooden.....	3
†Blackboards, paper or wood silicated, packed.....	3
Blackboards and Writing Desks, combination.....	2
Blacking or Dressing, Harness, Leather, Shoe and Stove, in glass, packed.....	1
Same (except in glass), packed.....	3
Black Lead; see Plumbago.	
Blankets; see Dry Goods, N. O. S.	
Blinds, Venetian; packed in crates or boxes.....	1
Blinds, Doors, Frames and Sash, wooden (including Skylight Frames and Door and Window screen Frames), viz.:	
Glazed, crated or in bundles, L. C. L.....	3
Unglazed, crated or in bundles, L. C. L.....	4
Glazed or Unglazed, C. L.....	6
Blocks, viz.:	
Asphalt Paving, L. C. L.....	6
Same, C. L.....	A
Brush, Leather, in packages, L. C. L.....	3
†Brush, Wood, in packages, L. C. L.....	4
Brush, Leather or Wood, C. L.....	5
Butcher's wooden.....	4
Collar, wooden, partly K. D., detachable parts removed and tied in bundles.....	2
Hat, in boxes, barrels or crates.....	2
Last, wooden, in the rough, boxed or crated.....	4
Pulley; see Machinery and Machines.	
†Shoe Polishing, wire, or wire and wood combined, packed..	3
Shuttle, rough, packed or in sacks, L. C. L.....	4
Same, C. L.....	6
Toy; see Toys.	
Wooden, Paving; Lumber rates.	
Blooms; see Iron and Steel Articles.	
Blood, dried, for fertilizer purposes, C. L.: see Fertilizers, C. L.	
Blowers, Rotary; see Machinery and Machines.	
Blue, Soluble; see Soluble Blue.	
Bluestone or Blue Vitroil, viz.:	
†In boxes, L. C. L.....	2
In bags, barrels, casks or kegs, L. C. L.....	4
In packages, C. L., min. wt. 30,000 lbs.....	6
Bluing, viz.:	
†Dry, packed.....	2
Liquid, in glass, packed.....	2
Liquid, in wood.....	4
Board, Scale, L. C. L.....	3
Same, C. L.....	5
Board, Leather, packed.....	3
Boards, for wrapping or winding cloth, wood frame, paper covered.	1
Boards, Cutting, glass, in crates or bundles.....	2
Boards, Ironing; see Ironing Boards.	
Boards, Joggling, and Combination Joggling Boards and Saws: same as Swings, wooden.	
Boats, viz.:	
Racing, Row or Sail, canvas, wooden or metallic, loaded in box cars, S. U., L. C. L.....	4T1
Same, sectional, in two or more nested sections.....	D1
Same, K. D., flat or folded.....	1
Same, C. L., or when open car is required, min. wt. 10,000 lbs.....	1
Row, Wooden, common, flat bottoms, loaded in box cars, L. C. L.....	D1
Same, C. L., min. wt. 24,000 lbs.....	6

B	Class.
Boats—Continued.	
Yachts or Launches, Steam, Electric, Gasoline, Naptha or Vapor, L. C. L.....	4T1
Same, C. L., min. wt. 10,000 lbs.....	2
Bobbins; see Machinery, Cotton and Woolen.	
Bobbins and Bobbin Ends, in the rough, packed or in sacks, L. C. L.....	4
Same, C. L.....	6
Bodies, Vehicles; see Vehicle Materials.	
Boiler Cement; see Cement.	
Boiler Cleansing Compound, liquid, in barrels, L. C. L.....	3
Same, C. L., minimum weight, 30,000 lbs.....	5
Boiler Flues; see Machinery.	
Boiler Heads, straight or flanged, unfinished; see Iron and Steel Articles—Bar, Band and Boiler Iron.	
Boiler Tubing; see Iron and Steel Articles.	
Boilers, Bath and Range, L. C. L.....	3
Same, C. L.....	5
Boilers, Steam, N. O. S.; see Machinery and Machines.	
Bolts; see Iron and Steel Articles.	
†Boneblack, N. O. S.....	3
Bones and Bonedust; see Fertilizers.	
†Bones, Rags and Scrap Iron, in mixed C. L., 30,000 lbs. min.....	A
Book Cases; see Furniture.	
Books, N. O. S.....	1
Books, Blank, with flexible paper backs; see Paper Pads and Tablets.	
Booths, viz.:	
Police, Sheet Iron; see Iron and Steel Articles.	
N. O. S., S. U.....	D1
N. O. S., K. D., packed or in bundles.....	3
Voting, iron or steel; see Iron and Steel Articles.	
Boots and Shoes, L. C. L.....	1
†Borax, in boxes, L. C. L.....	2
Same, in sacks, kegs or barrels, L. C. L.....	3
Same, packed, or in sacks, C. L.....	5
Bottle Caps, metal, wooden or paper, packed.....	2
Bottle Covers; see Covers.	
Bottle Racks; see Racks.	
†Bottle Stoppers, metal, or metal and rubber combined, in boxes or barrels.....	3
Bottles; see Glass and Glassware.	
Bottling Apparatus; see Machinery and Machines.	
†Bowling Alleys, in bundles, crates or boxes, L. C. L.....	3
Same, C. L.....	5
Bows; see Vehicle Materials.	
Box or Barrel Covers; see Covers.	
Box Material, wooden, viz.:	
Cigar, K. D., flat, crated or in bundles, strapped, L. C. L....	4
Same, C. L.....	6
Wired (strips of wood strengthened at intervals by wire), L. C. L.....	4
Same, C. L.....	6
N. O. S., L. C. L.....	4
N. O. S., C. L., min. wt. 30,000 lbs.....	A
†Box Material or Shooks, wooden, for the manufacture of packing cases or crates (not including cigar box material); same as Common Lumber.	
Box Rods, Wagon; see Vehicle Materials.	
Box Straps, iron; see Iron and Steel Articles.	
Box Straps or Fasteners, tin, packed, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	6

STATE CORPORATION COMMISSION.

B

Class.

Boxes, empty, viz.:

Annsealing, L. C. L.....	3
Same, C. L.....	5
Banana, Cylindrical, L. C. L.....	1½
Same, C. L., min. wt. 15,000 lbs.....	6
Beam, wooden, for Track or Wagon Scales.....	3
Car Journal; see Iron and Steel Articles—Castings.	
Cigar, packed, L. C. L.....	1
Egg Cases, L. C. L.....	1
Gas Purifier; see Iron and Steel Articles.	
Leatheroid; same as Paper Boxes.	
Locomotive Fire; see Machinery and Machines, N. O. S	
Mail Boxes, galvanized sheet iron or steel, crated or boxed,	
L. C. L.....	2
Same, C. L.....	4
Orange, Cylindrical, L. C. L.....	1½
Same, C. L., min. wt. 15,000 lbs.....	6
Packing, wood pulp board or fiber, and lumber combined,	
K. D., L. C. L.....	3
Same, C. L.....	5
Paper, N. O. S., not nested, packed in crates, boxes or	
barrels, L. C. L.....	D1
†Paper, N. O. S., in nests of two, packed in crates, boxes or	
barrels, L. C. L.....	1
†Paper, N. O. S., in nests of more than two, packed in crates,	
boxes or barrels, L. C. L.....	2
Paper, Jewellers' and Druggists' Pill or Powder, in boxes	
or barrels.....	1
Paper, Folding, K. D., packed or in bundles, L. C. L.....	3
Same, C. L.....	5
Paper, packed, C. L., min. wt. 10,000 lbs.....	3
Post-office, Letter or Mailing, N. O. S.....	1
Refrigerator Boxes, L. C. L.....	3
Same, C. L., min. wt. 15,000 lbs.....	5
Safe Deposit, iron or steel; see Iron and Steel Articles.	
Shelf, sheet iron, nested solid, packed, L. C. L.....	2
Same, C. L.....	4
Spectacle Cases, boxed.....	1½
Tin; same rating as Cans, tin.	
†Wooden or Splint Crates, K. D. flat or folded, L. C. L.....	4
Same, C. L., including wooden or splint inside carriers,	
without tops or handles (nested).....	A
Wooden bored, or Box Forms, rough turned.....	4
†Wooden, Folding, K. D., in bundles or crates, L. C. L.....	4
Same, C. L.....	5
Wooden (turned by lathe), in sacks, boxes or barrels, L. C. L.	2
N. O. S., L. C. L.....	1
N. O. S., C. L., min. wt. 15,000 lbs.....	6

Boxes, Empty, Returned, viz.:

Ale, Beer, Porter, returned with empty bottles; see Ale and Beer Packages.

Cracker, Biscuit, Bread or Cake Boxes, cases (or cans in crates or cases).....

4

Boxes, Meat, empty, and Meat Hooks and Meat Racks, returned in refrigerator cars in which originally forwarded, and via the same route (to be considered part of the equipment of the refrigerator car in which originally forwarded) may be handled free, provided they are returned as above and treated the same as the empty car, without way-billing, no bill of lading or receipt to be issued, and no risk or liability to be assumed therefor.

B

Class.

Boxes, Empty, Returned—*Continued.*

Meat, N. O. S., one-half of Fourth Class.	
Mineral Water and Ginger Ale Packages, C. L., min. wt. 10,000 lbs.; one-half the rate applying on Mineral Water and Ginger Ale, C. L., in the reverse direction.	
Fish, Refrigerator or Packing, N. O. S., L. C. L.....	4
Same, C. L., min. wt. 15,000 lbs.....	6
Aerated, Carbonated or Mineral Water Boxes or Carriers....	6
Spindle	4
N. O. S., same as Boxes, empty.	
Boxes, Vehicle, iron; see Iron and Steel Articles.	
Brackets, Insulator; see Telegraph Brackets.	
Brackets, Shelf Steel; see Iron and Steel Articles.	
Brake Beams, Ratchets, and Shoes; see Iron and Steel Articles	
Brake Equipment, Air, Steam and Electric Car, N. O. S., packed, L. C. L.....	3
Same, C. L.....	5
Brakes, Wagon; see Iron and Steel Articles.	
Bran; see Millstuff.	
Brandy; see Liquors.	
Brass, viz.:	
Ashes or Residue, L. C. L.....	4
Same, C. L.....	6
In ingots.....	2
Scrap, loose.....	2
Scrap, packed.....	4
N. O. S., in boxes, barrels or casks.....	2
†Brass Bearings, in boxes, barrels or casks.....	3
†Brass Castings, in boxes, barrels or casks.....	3
Brass Goods, N. O. S., packed.....	2
Brass Pipe; see Pipe.	
Brass Vessels, not nested, in boxes, barrels or casks.....	1
†Brass Vessels, nested, in boxes, barrels or casks.....	2
Brattice Cloth; same as Roofing Felt. See Roofing.	
Bread, N. O. S.; see Crackers.	
Bread, Leaven, Self-raising; see Leaven.	
Brewers' Shavings or Chips; see Shavings.	
Brick, viz.:	
Bath	4
†Brick, Building (common or pressed) and paving, C. L., and L. C. L.; see Special Rates.	
Enamelled, Glazed or Ornamental, in boxes or barrels.....	6
Fire, L. C. L.....	6
†Fire and Fire Clay, straight or mixed carload, 30,000 lbs. minimum	K
†Hollow and Building and Roofing Tile, in straight or mixed carload, 30,000 lbs. minimum.....	K
Terra Cotta; see Terra Cotta, Architectural.	
Brick Drying Shelves, L. C. L.....	4
Same, C. L.....	6
Brick Machines; see Machinery and Machines.	
Brick Trays, wooden, L. C. L.....	4
Same, C. L.....	6
Brick Trucks; see Vehicles.	
Brimstone, viz.:	
†In boxes, L. C. L.....	3
In bags, barrels, casks or kegs, L. C. L.....	4
In Carloads, N. O. S.....	6
Same, when shipped to Fertilizer Factories; see Fertilizers.	
Brine or Pickling Compound, prepaid or guaranteed, in barrels, casks or iron drums.....	6
Same, in tank cars, C. L.....	6

B	Class.
Bristles	1
Britannia Ware.....	1
Bronze Plates; see Plates.	
Brooders, boxed or crated, L. C. L.....	2
Same, C. L., min. wt. 15,000 lbs.....	3
Broomcorn, Compressed, L. C. L.....	2
Broomcorn, C. L. min. wt. 15,000 lbs.....	5
Broomcorn and Broom Handles, mixed, C. L., min. wt. 20,000 lbs.	5
Broom Splints, wooden.....	5
Brooms, in bundles, L. C. L.....	1
Same, C. L., min. wt. 12,000 lbs.....	2
†Brooms, in crates or boxes, L. C. L.....	2
Brushes, N. O. S., packed or in bundles.....	1
Brushes, Carbon, L. C. L.....	2
†Same, C. L.....	4
Brushes, Gin.....	2
Buckets, viz.:	
Dredge, Ore and Coal Dumping, iron or steel; see Iron and Steel Articles.	
Elevator, Pressed, steel or iron; see Iron and Steel Articles.	
†Elevator, tin nested, in packages, L. C. L.....	3
†Same, C. L., min. wt. 24,000 lbs	5
Fibre; same as Wooden Buckets	
Iron, Sheet or Galvanized; see Iron and Steel Articles.	
Wooden Well, C. L.; see Woodenware.	
N. O. S., Wooden; see Woodenware.	
†Buckles, Cotton Tie, in boxes.....	4
Same, in kegs, bbls., or casks, or wired together in bbls.; Cotton Tie rates.	
Same, in bulk, C. L.; Cotton Tie rates.	
†Buckles, Hay Tie, in boxes.....	4
Same, in kegs, barrels or casks, or wired together in bundles	A
Buckles, Turn, iron; see Iron and Steel Articles.	
Buckwheat Flour; see Flour Buckwheat.	
Buffalo Robes; see Robes.	
Buggies; see Vehicles.	
†Building Material, wooden, consisting only of the following articles in mixed carload (does not apply on straight or mixed carloads of Sash, Doors and Blinds only): Rough or Pressed Lumber, Laths, Shingles, Window and Door Frames, Columns, Bases and Capitals, Mouldings, Balusters, Baseboards, Casings, Newel Posts, Stairwork, Wainscoting, Mantels (plain) Scroll Work, Blinds, Doors and Sash (glazed or unglazed), 30,000 lbs. min.....	K
Bulbs, Flower or Garden, L. C. L.....	1
†Same, C. L.....	5
Bullets; see Shot.	
Bung, in packages, L. C. L.....	4
Same, C. L.....	6
†Buoy, iron or steel, empty or filled with gas, L. C. L.....	2
†Same, C. L., min. wt. 20,000 lbs.....	6
Bureaus; see Furniture.	
Burial Cases; see Coffins.	
Burlaps, L. C. L.....	5
Same, C. L.....	6
Burlap Wall Covering, decorated or printed, in rolls, bales or cases, L. C. L.....	2
Same, C. L.....	4
Burrblocks	4
Bushing, Pulley, wooden; see Pulley Bushing.	
Butchers' Blocks; see Blocks.	
Butchers' Skewers; see Skewers.	

B	Class.
Butter, viz.:	
†In cans, boxed or crated, or in kegs, firkins, buckets, pails, or tubs.....	2
Fruit Butter; see Preserves.	
Butter Dishes, wooden; see Woodenware.	
Butter Moulds, wooden; see Moulds.	
†Butter Workers, S. U.....	1
Same, K. D.....	2
Butterine and Oleomargarine; same as Butter.	
Button Blanks or Disks, packed or in sacks.....	1

C

Cabbage; see Vegetables.	
Cabinets, Bath, K. D., or folded flat, crated or boxed.....	1
Cabinets, Cracker, K. D. flat packed.....	1
Same, S. U., packed.....	D1
Cabinets, Kitchen; see Furniture.	
Cabinets, Oil; see Oil Cabinets.	
Cabinets, Printers'; see Printers' Cabinets.	
Cabinets, Thread, without glass.....	1
Cabinets, Tin, Spice.....	D1
Cabinetware; see Furniture.	
Cable Aluminum Wire, L. C. L.....	2
Same, C. L.....	4
Cable, Telegraph or Telephone, enclosed in lead pipe, in coils or reels, boxed or crated or in casks, L. C. L.....	3
Same, C. L.....	4
Cable Reels, see Reels.	
Cages, Bird, nested and packed.....	1
Cages, Bird, N. O. S.....	D1
Cake, viz.:	
Corn Oil, in sacks or barrels.....	6
Cotton Seed Oil; see Fertilizers.	
Linseed	D
Nitre, L. C. L.....	5
Nitre, C. L.; see Fertilizers.	
Salt, L. C. L.....	5
Salt, C. L.; see Fertilizers.	
Cakes; see Crackers.	
Calcicake	5
Calcium, Carbide of, in barrels, iron drums, or in tin cans boxed or jacketed, L. C. L. (ship's option).....	3
Same, C. L.....	5
Calcium, Chloride of; see Lime, Chloride of.	
Calf Weaners; see Animal Muzzles.	
Calicoes; see Dry Goods.	
Cambrics; see Dry Goods.	
Camphene, packed.....	1
†Camphor and Camphor Flowers or Sublimed Camphor, packed...	1
†Camphor, Gum, packed.....	2
Camphor, N. O. S., packed.....	1
Candles, Sulphur, packed.....	3
Candles, N. O. S., boxed.....	4
Candy; see Confectionery	
Cane, packed or in bales, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3

C

Class.

Canned Goods, in boxes, viz.:

Beef; see Meats.

†Fish (including Cove Oysters and Shell Fish), Fruit and Vegetables (including Beans with Pork), L. C. L.....

4

Same, straight or mixed, C. L.....

5

Meats, N. O. S.; see Meats.

†Milk, Condensed (including Evaporated Cream), L. C. L....

4

Same, C. L.....

5

Pork and Sausage; see Meats.

Preserves, Fruit Butter and Jellies; see Preserves.

†Soups and Broths, L. C. L.....

4

Same, C. L.....

5

N. O. S., L. C. L.....

2

Same, C. L.....

4

†Cannon, Caissons, Gun Carriages, and parts thereof, L. C. L....

2

†Same, C. L.....

5

†Cannon Balls, iron, L. C. L.....

4

Same, C. L.....

5

Cans, Empty, viz.:

Ash and Garbage, iron, in nests of not less than three unpacked, L. C. L.....

2

Same, boxed or crated, L. C. L.....

3

Nested, packed or unpacked, C. L., min wt. 15,000 lbs.....

4

Ash and Garbage, iron, in mixed C. L., with Tinware, Agateware, Graniteware, etc.; see Tinware.

Coffee, returned.....

4

Cracker, Biscuit, Bread or Cake, returned; see Boxes, Empty, returned.

Glass, with metal jackets; see Glass and Glassware—Bottles.

Tin, loose, not jacketed, L. C. L.....

D1

Tin, loose, jacketed, L. C. L.....

1

Tin, boxed or crated, L. C. L.....

2

Tin, C. L., min. wt. 15,000 lbs.....

5

Tin, in mixed C. L., with Tinware, Agateware, Graniteware, etc., see Tinware.

Galvanized Iron, for manufacture of ice, L. C. L.....

1

Same C. L., min. wt. 20,000 lbs.....

4

Galvanized Iron, N. O. S., L. C. L.....

1

Same, C. L., min. wt. 15,000 lbs.....

4

Railroad Milk Shipping, L. C. L.....

1

Railroad Milk Shipping, in mixed C. L., with Tinware, Agateware, Graniteware, etc.; see Tinware.

Roving, manufactured of fibre, paper, or metal, for cotton or woolen mills, L. C. L.....

D1

Same, C. L., min. wt. 15,000 lbs.....

4

N. O. S., loose, L. C. L.....

D1

N. O. S., boxed or crated, L. C. L.....

1

N. O. S., C. L., min. wt. 15,000 lbs.....

4

Cant Hooks, Peavies, and Pike Poles, L. C. L.....

2

Same, C. L.....

4

Canton Flannel; see Dry Goods.

Canvas; see Dry Goods.

Caps and Hats.....

1

Caps, Hay and Grain, L. C. L.....

3

Same, C. L. min. wt. 15,000 lbs.....

5

Caps, Percussion.....

1

Capstans

3

Carbide of Calcium; see Calcium.

Carbide of Silicon, L. C. L.....

5

Same, C. L.....

6

Carbolineum; same ratings as Paints.

C	Class.
†Carbon, Bi-Sulphide of, in iron drums.....	3
Same, in tin cans, boxed, carrier's option.....	3T1
Carbon Black; see Lamp Black.	
Carbon Clinkers (from gas retorts), L. C. L.....	6
Carbon Clinkers (from gas retorts), C. L.; Coke rates.	
Carbon Cylinders, packed, for elec. batteries.....	1
Carbons, Electric Light, L. C. L.....	2
Same, C. L.....	4
Carborundum, in bags or boxes, L. C. L.....	2
Same, C. L.....	5
†Carborundum, in kegs, bbls., or casks, L. C. L.....	4
Same, C. L.....	5
Carborundum Wheels, packed.....	3
Carboys; see Glass and Glassware.	
Cards, viz :	
Cotton and Woolen, hand, packed; see Machinery.	
Playing	1
Photograph, packed.....	1
Show; see Signs.	
Carousals: same as Merry-Go-Rounds.	
Carpeting, viz.:	
Wood, unfinished in bundles or crates, L. C. L.....	4
Wood, unfinished, C. L.....	6
Wood, N. O. S., in bundles, boxes or crates, L. C. L.....	1
Wood, N. O. S., C. L.....	3
N. O. S., well covered.....	1
Carpet Beaters, packed in bundles.....	1
Carpet Lining, viz.:	
In boxes or crates.....	1
In rolls, bundles or bales.....	3
Carpet sweepers, loose.....	D1
Same, boxed.....	1
Carrara; see Paints.	
Carriages; see Vehicles.	
Carriers and Hoisters, Hay; see Agricultural Implements.	
Carrots; see Vegetables.	
Cars, viz.:	
Cane, Coke, or Larries; see Vehicles.	
Logging or Mining; see Vehicles.	
Railway; see Railway Rolling Stock Equipment.	
Street or Tramway; see Vehicles.	
Warehouse, manufactured of Fibre, Paper or Leatheroid, in crates or boxes.....	D1
Car Seals; see Seals, Car.	
Car Seats; see Seats.	
Cartridges, metallic or paper (not high explosives), boxed L. C. L.	2
Same, C. L.....	5
Cartridge Shells, paper or metallic, empty.....	1
Carts; see Vehicles.	
Carvings, Furniture, wooden, packed.....	2
Cases, viz.:	
Book; see Furniture.	
Cracker; same as Cabinets, Cracker.	
Printers; see Printers' Cases.	
Show; see Show Cases.	
N. O. S.: see Boxes.	
†Cash Railways, boxed or tied in bundles.....	1
Cash Registers and Railway Fare Registers, boxed.....	1
Casks, empty, for Wine, Beer, or other liquids; see Barrels.	
Casks, Iron, for Ammonia Water, Naphtha, etc., returned empty; see Drums.	

C	Class.
Cassava roots and stalks, prepaid.....	6
Cassia; see Pepper and Spices.	
Castings, viz.:	
Bronze, N. O. S.....	1
Iron; see Iron and Steel Articles.	
Plaster; see Plaster.	
Phosphor Bronze, N. O. S.....	2
Castor Pomace, C. L.; see Fertilizers, C. L.	
Catsup, viz.:	
In glass or earthenware, packed, L. C. L.....	2
In kegs or barrels, L. C. L.....	4
In glass or earthenware, packed, or in wood, C. L.....	6
In mixed C. L. with Pickles, Vinegar, Sauerkraut, Mustard (prepared), Horse Radish, etc.; see Pickles.	
Cattle Guards, Iron; see Iron and Steel Articles.	
Cattle Guards, wooden, L. C. L.....	4
Same, C. L.....	6
Cattle Powders; see Powders.	
Caustic Soda; see Soda.	
Caviar, packed.....	1
Ceiling, Iron and Steel; see Iron and Steel Articles.	
Cellulose, in boxes or sacks, L. C. L.....	D1
Same, C. L., min. wt. 20,000 lbs.....	4
Cement, viz.:	
Asbestos; see Asbestos Products.	
Boiler	3
Liquid, N. O. S.; see Glue.	
Metal	3
†N. O. S., in bags or barrels (when in barrels will be taken at following estimated weights: Portland Cement 400 lbs. per barrel; other Cement 300 lbs. per barrel).	
†C. L., min. wt. 40,000 lbs.....	K
†Same, L. C. L., 20 per cent. higher than class K.	
†N. O. S., in bags or barrels and Lime in barrels, mixed, C. L., min. wt. 40,000 lbs.....	K
†N. O. S., in bags or barrels; Lime in barrels and Wall Plaster in sacks or barrels, mixed C. L., min. wt. 40,000 lbs.....	K
Plaster; see Plaster.	
Roofing Cement, and Roof Coating, liquid in barrels or casks, L. C. L.....	6
Same, C. L.....	A
Cement Flooring Material, liquid, in bbls.....	6
Cerealine, L. C. L.; see Food Preparations, Cereal.	
Cerealine, in sacks or in bulk, for brewing purposes, shipped direct to breweries, C. L.....	D
Cesspools; see Iron and Steel Articles—Castings.	
Chain Belting, or Sprocket Chain; see Machinery and Machines.	
Chain, Cotton Woolen, and Hempen; see Dry Goods.	
Chain, Iron; see Iron and Steel Articles.	
Chairs and Chair Stock; see Furniture.	
Chairs, Lawn, Iron; see Furniture.	
Chalk or Whiting, viz.:	
In boxes or in cartons, packed.....	1
In kegs, barrels or casks, L. C. L.....	4
Same, C. L.....	6
†Charcoal, in sacks or in barrels with cloth or burlap tops, L. C. L.....	A
†Same, or in bulk, C. L., min. wt. 30,000 lbs.....	L
Checks; see Dry Goods.	

C	Class.
Cheese, in glass or jars, packed.....	2
Same, in boxes or casks.....	3
Cheese-cloth, Cotton; see Dry Goods.	
Cheese Covers; see Covers.	
Cheese Safes; see Furniture.	
†Cheroots; see Cigars.	
Chestnuts; see Nuts.	
Chests, viz.:	
Cedar; same as Trunks.	
Commissary	1
Ice; see Furniture.	
Cheviots; see Dry Goods.	
Chicory	3
Chimogene; same as Oil, Coal.	
Chinaware	1
Chips, Brewers'; see Shavings.	
Chips, Dyewood; see Dyewood Chips.	
Chips, Potato, packed.....	1
Chloride of Lime; see Lime.	
†Chocolate	2
Choppers; see Agricultural Implements.	
Chrome Ore; see Ores.	
Chromos; see Paintings	
Chufas; see Nuts.	
Churns, viz.:	
Wooden, without gearing or frames, small parts removed and packed, or wrapped in bundles, L. C. L.....	3
Same, C. L., min. wt. 12,000 lbs.....	5
Earthen or Stone; see Earthenware.	
†Wooden or Metallic, with gearing or frames, S. U. com- plete, not packed.....	1½
Same, packed.....	2
Same, S. U., gearing or frames taken off and packed, or in bundles.....	2
Same, completely K. D., packed.....	3
Chutes, Mail, boxed.....	1
Chutes and Tipples, Coal, K. D., manufactured of iron and wood, L. C. L.....	4
Same, C. L.....	6
Cider, prepaid or guaranteed (see Note), viz.:	
In glass, packed.....	2
In wood.....	6
In tank cars, C. L., min. wt. capacity of tank.....	6
NOTE.—Shipments of Cider returned to Shippers must be prepaid.	
Cider Preservative, liquid, value limited to \$4 per gallon, in kegs, casks or barrels.....	1
Same, dry, in boxes, kegs or barrels.....	1
Cigarette Paper, in boxes; see Paper.	
Cigarettes, viz.:	
†N. O. S., boxed.....	D1
Not boxed; not taken.	
†Boxed and strapped, corded and sealed with lead seal bearing stamped impression, cording to pass through each and every board and over and outside of each and every seam, in top, bottom and sides of box.....	2
Cigar and Cigarette Holders.....	1
Cigar Lighters.....	1
Cigar Moulds; see Moulds.	

C	Class.
Cigars and Cheroots, viz.:	
†N. O. S., boxed.....	D1
Not boxed; not taken.	
Boxed and strapped, corded and sealed with lead seal bearing stamped impression, cording to pass through each and every board and over and outside of each and every seam, in top, bottom and sides of box.....	1
Cinders, wood; see Fertilizers.	
Cisterns, Slate; see Slate Cisterns.	
Citron	2
Clamps for Trunks; see Trunk Clamps.	
Clams; see Oysters.	
Clariphos; same as Water, Mineral.	
Clay, viz.:	
Burnishing, packed.....	4
China or German, in casks, barrels, tierces or hogsheads,	
L. C. L.....	5
Same, C. L.....	6
Fire, L. C. L.....	6
†Fire and Fire Brick, straight or mixed, C. L., min. wt. 30,000 lbs.....	K
N. O. S., in sacks, bbls., or casks, L. C. L.....	6
†N. O. S., C. L., min. wt. 30,000 lbs.....	L
Clay Carts; see Vehicles.	
Clay Pigeons; see Targets.	
Clay Pots (empty glass receptacles), C. L. see Pots.	
Cleaners; see Agricultural Implements.	
Cleats, wooden, small, for securing electric wires, packed.....	3
Clocks, boxed.....	1
Clock Weights, packed.....	2
Cloth, Cotton, Waterproof or Rubberized with shoddy lining, in the original piece; see Dry Goods.	
†Cloth, Emery.....	3
Clothes Lines; see Rope.	
Clothes Line Holders, in crates or boxes.....	2
Clothes Pins; see Woodenware.	
Clothes Props, mixed with Clothes Pins and Woodenware, C. L.;	
Clothes Props, mixed with Clothes Pins and Washboards, C. L.;	
Clothes Props, boxed or crated, L. C. L.....	3
see Woodenware.	
Same, C. L., min. wt. 12,000 lbs.....	5
Clothes Wringers; see Wringers.	
Clothing, viz.:	
Card, packed.....	1
Oiled, in original crates.....	1
Rubber	1
N. O. S.....	1
Clothing Hangers, packed.....	2
Cloth, Wire; see Wire Cloth.	
Clubs, Indian, wooden, packed.....	2
†Coal and Coke, in sacks or in barrels with cloth or burlap tops,	
L. C. L.....	A
†Coal and Coke, C. L., min. wt. 30,000 lbs.....	L
Coal Tar; see Tar.	
Cocoa	2
Cocoanut, dessicated, in glass, packed.....	1
†Same, N. O. S.....	3
Cocoanuts; see Nuts.	
Codfish; see Fish.	

C		Class.
Coffee, viz.:		
Green, in single sacks.....		4
Green, in double sacks.....		5
Liquid, in glass, packed.....		2
Roasted, in single sacks.....		4
Roasted, in double sacks.....		5
Roasted or Ground, packed.....		5
Coffee Essence or Extract.....		2
Coffee Mixtures, or Substitutes, N. O. S.....		2
Coffee Substitutes, Cereal; see Food Preparations, Cereal, N. O. S.		
Coffins, plain or stained (not painted or varnished), wrapped.....		1
Coffins, N. O. S., boxed or crated.....		2
Coffin Stock, wooden, K. D., manufactured of poplar, pine, or other common woods, dressed, but not further finished, in crates or bundles, L. C. L.....		4
Same, C. L., min. wt. 30,000 lbs.....		A
Coffin Trimmings, boxed.....		1
Coke; see Coal.		
Collars; Horse; see Saddlery.		
Collars, Paper, packed; see Paper Collars.		
Cologne; see Perfumery.		
Coloring (or Coloring Oil), Butter and Cheese, in glass or tin cans, packed.....		1
Columns, Bases and Capitals, Wooden, L. C. L.....		4
Same, C. L.....		6
Comforts; see Quilts.		
Compo-Board (combined Wood and Strawboard, for floors, walls, and ceilings), L. C. L.....		4
Same, C. L.....		6
Compounds, Boiler; see Boiler Cleaning Compound.		
Compounds, Washing or Scouring; see Washing or Scouring Compounds.		
Compounds, Wall Cleaning, in tin cans, packed in boxes.....		2
Compound, Welding.....		3
Conductors, or Down Spouts, or Leaders, galvanized iron or tin; see Gutters and guttering.		
Conductors and Eave Troughs, wooden, L. C. L.....		4
Same, C. L.....		6
Conduits, viz.:		
Brick, L. C. L.....		6
Same, C. L.....		A
Electrical Insulating, Tarred Felt, Paper, Indurated Fibre, or Porcelain, in barrels, crates or boxes, L. C. L.....		2
Same, C. L., min. wt. 20,00 lbs.....		4
Enameled Iron, for electric wires, L. C. L.....		4
Same, C. L.....		6
Flexible Iron, for electric wires, L. C. L.....		4
Same, C. L.....		6
Underground (for electric wires), earthen, cement, concrete, terra cotta, or clay, L. C. L.....		6
Same, C. L.....		A
Wooden, Creosoted, L. C. L.....		4
Same, C. L.....		6
Cones, Paper; see Machinery, Cotton and Woolen Mill.		
Confectionery, viz.:		
Candy, Bon-Bons, Maple Sugar, Popped Corn and Confec- tionery, N. O. S.....		1
Same, value limited to 6 cents per lb., and so expressed in Bill of Lading, C. L....		4
Same, C. L.....		5
Confetti, paper, packed or in sacks.....		1

Contractors' Outfit; see Outfits.	
Conveyors, Grain; see Machinery and Machines.	
Conveyors, Gravity (wooden rollers, frames and supports for conveying freight), L. C. L.....	3
Same, C. L.....	5
Coolers, Water; see Filters.	
Cooling Room Material, K. D., packed L. C. L.....	3
Same, C. L.....	4
Coopers' Flags.....	1
†Coops, Chicken, wire or wood, or wire and wood combined, K. D. Flat, L. C. L.....	5
†Same, C. L.....	6
Coops, Chicken, N. O. S.....	1½
Copal; see Gum.	
Copings, Slate; see Slate Copings.	
Copper, viz.:	
In boxes, barrels, or casks.....	2
In Ingots and Pigs.....	2
Scrap, loose, L. C. L.....	2
Scrap, packed, L. C. L.....	3
Scrap, loose or packed, C. L.....	4
Copper and Zinc Composition; see Yellow Metal.	r
Copper Bottoms, Plates, Sheets, Bolts and Rods.....	2
Copper Cauldrons or Kettles.....	D1
Copper Cornices; see Cornices.	
Copper Matte, L. C. L.....	4
Same, C. L.....	6
Copper Pipe; see Pipe.	
Copper Stills; see Stills.	
Copper, Sulphate of; see Bluestone.	
Copper Vessels, in boxes, barrels or casks.....	2
Copperas, viz.:	
†In boxes, L. C. L.....	2
In bags, barrels, casks or kegs, L. C. L.....	4
In packages, C. L., min. wt. 30,000 lbs.....	6
Copying Presses; see Presses.	
Cordage; see Rope.	
Cores for winding Cloth; see Rollers.	
Cores, for winding Paper thereon; see Spools and Cores.	
Core Compound, Liquid or Dry, for Iron or Brass Foundries, L. C. L.....	4
Same, C. L.....	6
Cork, viz.:	
Ground or Granulated, machine compressed, in bales.....	3
Same, uncompressed, packed or in sacks.....	1½
Shavings, Chips or Waste, machine compressed.....	3
Same, uncompressed, packed or in sacks.....	1½
N. O. S.....	1½
Cork Fasteners; see Fasteners, Corks.	
Cork Pipe Covering, boxed or crated, L. C. L.....	3
Same, C. L.....	5
Corn, viz.:	
Broom; see Broom Corn.	
Kaffir, L. C. L.....	3
Same, C. L.....	6
Same, in mixed C. L. with seeds; see Seed.	
Popped, Sugared; see Confectionery.	
Popcorn, N. O. S., in boxes.....	2
Same, in barrels or sacks.....	5
N. O. S.; see Grain.	
Corn Cobs, packed, L. C. L.....	D
Same, packed or in bulk, C. L.....	D

Corn Flour; see Flour.	
Corn Meal; see Meal.	
Corn Oil Cake; see Cake.	
Corn Poppers, Rotary.....	D1
Corn Poppers, wire, nested and packed.....	1
Corn Shive, or ground Corn Stalk, to be used as Cattle Feed; see Food, Animal or Poultry.	
Cornices and Ornamental Work for Buildings, made of sheet or stamped metal, plain, galvanized, or painted, viz.:	
Boxed or crated, L. C. L.....	1
Loose, L. C. L.....	3T1
Boxed, crated, or loose, C. L., min. wt. 10,000 lbs.....	2
Cornices and Ornamental Work for Buildings, viz.:	
Wooden, for windows, doors, or inside finish; see Woodwork.	
Wooden, for outside finish; same as Mouldings for building purposes.	
Cornice Mouldings, galvanized iron (not Cornices), nested and crated, L. C. L.....	4
Same, C. L.....	6
Corsets	1
Corundum, Crude, viz.:	
In casks, barrels or sacks, value limited to 4 cents per lb.	
L. C. L.....	3
Same, C. L.....	6
N. O. S.....	2
Cots; see Furniture.	
Cotton, viz.:	
Absorbent or Medicated.....	1
Burnt; shipments of Burnt cotton are accepted at original weight, and Cotton rates applied—500 lbs. to be the aver- age weight per bale when original weight cannot be ob- tained.	
Dyed, in bags.....	1
Dyed, in bales, when shipped between points not covered by authorized Cotton Tariffs.....	4
Dyed, in bales, when shipped between points covered by authorized Cotton Tariffs; 10 cents per 100 lbs. higher than Cotton Tariff rates.	
Unginned, packed in bags, L. C. L.....	3
Unginned, packed in bags, C. L., min. wt. 20,000 lbs.....	6
N. O. S., in bales.....	1
Cotton Cheese-Cloth; see Dry Goods.	
Cotton Choppers; see Agricultural Implements.	
Cotton Duck; see Dry Goods.	
Cotton Factory Products Samples, in boxes or tablets.....	2
Cotton Felts (not Batting), in bales.....	5
Cotton Gauze, plain or medicated.....	1
Cotton Gins, Feeders and Condensers; see Machinery.	
Cotton Goods; see Dry Goods.	
Cotton Re-Gins and Linters, in bales, with privilege to carrier of compressing (value limited to 2 cents per lb.).....	6
Cotton Re-Gins and Linters, N. O. S.; same as Cotton.	
Cotton Sack Material; see Dry Goods.	
Cotton Samples, in bales.....	1
Cotton Seed Foots; see Foots.	
†Cotton Seed Hulls, Meal Ashes and Oil Cake, straight or mixed, C. L.; see Fertilizers, C. L.	
†L. C. L.; see Fertilizers, L. C. L.	
Cotton Seed Hull Shavings, Cotton Seed Hull rates.	
Cotton Seed Meats; see Meats, Cotton Seed.	

C	Class.
Cotton Shirts, Drawers and Overalls.....	1
Cotton Softener; see Softener.	
Cotton Sweepings, Motes and Card Strippings (refuse of Cotton Spinning Factories or Knitting Mills) (ship's option).....	6
Cotton Sweepings or Motes, N. O. S. (ship's option).....	2
Cotton Sweepings or Pickings, from platforms or warehouses, in bales; same rate as Cotton, in bales.	
Cotton Ties.....	A
Cotton Tie Buckles; see Buckles.	
Cotton Wadding.....	1
Cotton Waste; see Waste.	
Cotton Webbing; see Dry Goods.	
Couplings, Car; see Iron and Steel Articles.	
Couplings, Shafting; see Machinery and Machines.	
Covers, viz.:	
Barrel or Box (not wooden) with glass panel inserted.....	1
Bottle, paper or straw, packed or pressed in bales, L. C. L....	4
Same, C. L.....	6
Cheese	1
Man-Hole, iron; see Iron and Steel Articles—Castings.	
Street Car, cloth or canvas; see Tarpaulins.	
Typewriter, packed.....	D1
N. O. S., wooden; see Woodenware.	
Crackers, Cakes and Bread, L. C. L.....	4
Same, C. L., min. wt. 15,000 lbs.....	5
Cracker Meal and Dust; same as Crackers.	
Cracklings	4
Cradles, Grain; see Agricultural Implements.	
Cranberries; see Fruit.	
Cranes, Mail; see Iron and Steel Articles.	
Cranes, Water; see Iron and Steel Articles.	
Crash; see Dry Goods.	
Crates; see Boxes.	
Crate Material; Box Material rates.	
†Crate Material and Baskets, mixed, C. L., min. wt. 20,000 lbs..	A
Crayons, Chalk, packed, L. C. L.....	1
Same, C. L.....	4
Cream Separators and Extractors, viz.:	
Metallic, S. U., not packed.....	D1
Same, S. U., packed.....	1
Same, packed, gearing, frames and small parts taken off and packed, or wrapped in bundles.....	2
N. O. S., not packed.....	D1
Same, packed.....	2
†Cream Tartar, in boxes, kegs, barrels or hogsheads.....	3
Cribs; see Furniture.	
Crockery; see Earthenware.	
Croquet Sets, in boxes.....	2
Cross-Arms; see Telegraph Cross-Arms.	
Cross-Ties, iron and steel; see Iron and Steel Articles.	
Crowbars; see Iron and Steel Articles.	
Crucibles, earthen or mineral, packed in barrels, hogsheads, or casks.....	3
Crushers; see Agricultural Implements.	
Crushers, Ore, Stone and Rock; see Machinery and Machines.	
Crushers and Separators, Cotton Seed; see Machinery.	
Cryolite, in boxes.....	1
Same, in barrels or casks, L. C. L.....	4
Same, C. L.....	6
Crystals, Washing; see Washing Crystals.	
Cultivators; see Agricultural Implements.	

C

Class.

Currants; see Fruit.	
Curtain Rods and Poles; see Furniture.	
Curtain Stretchers, K. D., in bundles.....	2
Cushions, Furniture; see Furniture.	
Cutch, Extract, in barrels or casks.....	5
Cutch, N. O. S.....	4
Cutlery	1
Cutters, Meat; see Machinery and Machines.	
Cutters, Paper; see Paper Cutters.	
Cutters; see Agricultural Implements.	
†Cutters, Cigar, in boxes.....	2
†Cutters, Tobacco, hand, packed.....	3
Cutting Boards; see Boards, Cutting.	
Cycloramas; see Scenery.	
Cylinders, viz.:	
Cotton Mill Machinery, parts of; see Machinery.	
For shipping Gas, Acids, or Liquids; see Drums.	

D

Dashes, Buggy; see Vehicle Materials.	
Dates; see Fruits.	
Decoy Ducks, packed.....	1
Deer, boxed.....	371
Deer Skins; see Skins.	
Deer Tongue; see Roots and Herbs, N. O. S.	
Demi-johns; see Glass and Glassware.	
Denims; see Dry Goods.	
Dental Goods, N. O. S., packed.....	1
Desks; see Furniture.	
Dextrine, in boxes.....	1
Dextrine, in sacks or barrels, L. C. L.....	3
Same, C. L.....	5
Diaper Cloth, cotton; see Dry Goods.	
Diggers, Post-Hole; see Post-Hole Diggers.	
Diggers, Potato; see Agricultural Implements.	
Diorama Outfits; see Scenery.	
Dishes, Paper; see Palls, Paper.	
Dishes, Wooden; see Woodenware.	
Disinfectants, N. O. S., L. C. L., viz.:	
Dry, in glass, packed, or in boxes.....	1
Dry, in kegs, barrels or casks.....	3
Disinfecting Liquid, in glass, packed.....	1
Same, in cans, jacketed.....	1
Same, in cans, boxed.....	1
Same, in wood, prepaid.....	3
Disinfectants, N. O. S., C. L., viz.:	
Dry or Liquid, straight or mixed, C. L.....	5
Distributors; see Agricultural Implements.	
Dog Irons, iron; see Iron and Steel Articles.	
Dog Irons, N. O. S.....	2
Dog powers; see Agricultural Implements.	
Dolomite; Limestone rates.	
Doors, wooden; see Blinds, Doors, Frames and Sash, wooden.	
Doors, Iron; see Iron and Steel Articles.	
Doubletrees; see Vehicle Materials.	
Dowel Pins; see Pins.	
Downspouts; see Gutters and Guttering.	
Drain Cleaners; see Post-Hole Diggers.	
Drawbars, Iron; see Iron and Steel Articles.	
Drawers, Money, boxed or crated.....	1

D

Class.

Drays; see Vehicles.	
Dressing, Belt, in glass packed.....	1
Dressing, Belt, except in glass, packed.....	2
Dressing, Leather, N. O. S.; see Blacking.	
Driers, Fruit, N. O. S.....	1
Drills, Blacksmiths' Post.....	2
Drills, Cotton; see Dry Goods.	
Drills, Grain; see Agricultural Implements.	
Drive Well Points; see Iron and Steel Articles.	
Drugs; see Medicines.	
Drums, Tubes and Cylinders, empty, viz.:	
Cylinders, iron or steel, for Dental Gas.....	3
Cylinders, iron or steel, N. O. S.....	5
Drums, iron or steel, for shipping Coal Oil or its products, L. C. L.....	3
Same, C. L.....	6
Drums or Tubes, Carbonic Acid Gas, iron or steel, returned; same rate as applies on Carbonic Acid Gas, in iron Drums or Tubes, in the reverse direction.	
Drums, iron or steel, N. O. S.....	5
Drums, packing, fibre or paper, L. C. L.....	1
Same, C. L., min. wt. 10,000 lbs.....	6
Drums, wooden packing; see Barrels, empty.	
Drums, Musical; see Musical Instruments.	
Drums, Toy; see Toys.	
Tubes, iron or steel.....	5
Dry Goods, viz.:	
Cloth, Cotton, Waterproof or Rubberized, with shoddy lining, in the original piece.....	3
Cotton Fabrics, in the original piece, but not finished articles ready for immediate use (made wholly of Cotton), packed in rolls covered with burlap, or in boxes or bales.....	4
Jeans, made of Cotton Warp, and with Wool, Shoddy, or mixed filling, in the original piece.....	3
Jeans, N. O. S.....	1
Knitting Factory Products, in bales or boxes.....	1
Warp, Cotton, in boxes or bales, or on beams.....	5
Yarn, Cotton or Jute, in boxes or bales, or on beams.....	5
Yarns, N. O. S.....	1
Woolen Goods, or mixed Cotton and Woolen Goods, N O. S....	1
Cotton Piece Goods, N. O. S.....	1
Dry Goods, N. O. S. (including all Dry Goods not specifically named), in bales or boxes.....	1
Duck, Cotton; see Dry Goods.	
Dumbbells, wooden, packed.....	2
Dust Collectors, set up, not crated or boxed.....	3T1
Same, crated or boxed.....	D1
Same, K. D., crated or boxed.....	1
Dust Guards.....	3
Dust, Moulder's; see Sand, Moulding.	
Dusters, Bran; see Machinery and Machines.	
Dusters, Feather, in boxes.....	1½
Dusters, paper, in bundles or boxes.....	2
Dye Stuff, viz.:	
Dry, in boxes.....	1
Dry, N. O. S., in kegs, barrels, or iron drums.....	2
Liquid, N. O. S., in barrels.....	5
Dye Wood, in boxes or barrels.....	2
Dye Wood, in sticks.....	4
Dye Wood Chips, in Bags.....	3
Dynamite and Dynamite Forcite; see Explosives.	
Dynamos; see Machinery and Machines, N. O. S.	

E

Earth, Fuller's, in sacks, barrels or casks.....	6
Earthen Glass House Pots; see Pots.	
Earthenware (not Chinaware), Crockery, Jugware or Stoneware, viz.:	
In boxes, L. C. L.....	2
In slated boxes, crates, barrels, tierces, casks or hogsheads, L. C. L.....	4
Loose, L. C. L.....	2
Packed or loose, C. L.....	6
Easels; see Furniture.	
Egg Case Fillers; see Fillers.	
Egg Cases and Crates; see Boxes.	
Eggs, crystallized or desiccated, packed.....	2
Eggs, N. O. S., packed.....	2
Egg Testers.....	D1
Electric Batteries; see Batteries.	
Electric Cleats, for securing electric wires; see Cleats.	
Electric Conduits; see Conduits.	
Electric Dynamos; see Machinery and Machines, N. O. S.	
Electric Light Carbons; see Carbons.	
Electric Light Globes or Bulbs; see Glass and Glassware.	
Electric Light Hoods, iron, nested, in packages.....	2
Electric Meters; see Meters.	
Electric Motors; see Machinery and Machines, N. O. S.	
Electric Motor Trucks; see Trucks.	
Electric Transformers; see Machinery.	
Electric Instruments, Fittings and Fixtures, N. O. S., boxed.....	1
Elevator Buckets; see Buckets.	
Elevators, Cotton; see Agricultural Implements.	
Elevators, N. O. S.; see Machinery, N. O. S.	
Embalming Fluid, in glass or jugs, packed.....	1
Same, in barrels or kegs.....	3
Emery, in bags or boxes, L. C. L.....	2
Same, C. L.....	5
†Emery, in kegs, barrels or casks, L. C. L.....	4
Same, C. L.....	5
Emery Wheels, packed.....	3
Enameled Ware; see Agateware.	
Engines; see Machinery and Machines.	
†Envelopes, packed, L. C. L.....	2
†Same, C. L., min wt. 24,000 lbs.....	5
Equipage, Military, Camp, Garrison and Horse.....	1
Erasers, Blackboard; see Blackboard Erasers.	
Essences; see Extracts.	
Ether, Sulphuric, viz.:	
In steel drums, secured by an iron screw plug.....	1
In tin cans, hermetically sealed and securely packed and boxed.....	D1
In glass bottles, boxed and securely packed.....	D1
Evaporators; see Agricultural Implements.	
Evergreens, for decorating purposes; see Trees and Shrubbery.	
Excelsior, pressed in bales, L. C. L.....	5
Same, C. L., min. wt. 20,000 lbs.....	D
Explosives, viz.:	
Gun Cotton; not taken except by special agreement by lines interested.	
Nitro-Glycerine; not taken.	
Powder, Common, Black (actual gross wt. of Powder and Packages to be charged for), L. C. L.....	D1
Same, C. L., min. wt. 10,000 lbs.....	1
All other explosives, L. C. L.....	D1
Same, C. L., min. wt. 20,000 lbs.....	1

Rules governing the transportation of High Explosives:

High Explosives, such as Atlas, Hercules, Giant, Dittmar, Commercial Aetna, Hecla and other Nitro-Glycerine Powders, Dynamite, Glynn Oil, Nitro-leum, Blasting Oil, Nitrated Oil (or Powder mixed with, or Fibre saturated with any such Oils, articles or substances), will be received for transportation only at steamship or Railroad Companies' option, and only under the following conditions:

First.—Shipments to be packed in strong boxes, not too large to be readily handled by one person, and each package to be plainly marked "Explosive," "Dangerous," on top and on one side or on one end.

Second.—It is understood that in these articles the Nitro-Glycerine is thoroughly absorbed in charcoal, sawdust, infusorial earth, wood fibre, carbonate of magnesia, or other similar substances, and that the amount of the Nitro-Glycerine is such that the temperature on the hottest summer day will not occasion any leakage; also that the powder formed by that absorbent material and the Nitro-Glycerine is always made up into cartridges and never put into the boxes in bulk. Should any package show outward signs of any oily stain, or other indication that absorption is not perfect, or that the amount of Nitro-Glycerine is greater than the absorbent can carry, the package must be refused in every instance, and must not be allowed to remain on the property of the carrier.

Third.—Nitrate or other explosive preparations not in accordance with above specifications (except ordinary Black Powder) will in no case be received for shipment.

Fourth.—Shipments must not be so loaded that boxes will lie bottom side down, it being understood that the cartridges are so placed in the boxes that they will lie on their sides and never on their ends when so loaded. The boxes must be so placed in car that they cannot fall to the floor under any circumstances.

Fifth.—Shipments of Common Black Powder may be received if packed in good substantial iron or wooden kegs, packages not to exceed one hundred and fifty pounds in weight, unless for export, when larger packages will be received.

Sixth.—In no case will Percussion Caps, Exploders, Safety Squibs, Fulminators, Friction Matches, or any other article of like nature, be loaded in same car with any of the above explosives. There cannot be too great care exercised in this matter.

Seventh.—Safety fuse will be received for shipment at any time it is offered, and the restrictions in regard to shipping Powder do not apply to it.

Eighth.—As special Powder Cars are not in general service among roads of this State, agents must know that none of the above explosive substances are loaded at their stations in old cars, having loose boards or cracks in the roof or sides. Cars for carrying these explosives must be first-class in every respect; must be tight everywhere, and must have doors that can be closely shut, leaving no cracks for sparks to get in. When explosives are carried in full carloads, the doors must be stripped, except when the cars are equipped with the new Wagner Car Doors, which must never be stripped, Agents must refuse to receive from connecting lines cars loaded with explosives, unless the requirements of this section have been complied with.

Ninth.—Every car containing any of the above explosive substances, either full car load or small package, must be plainly marked on both sides, "Powder—Handle Carefully," so that those having charge of it will not do anything

ignorantly to incur danger. This should be done by the shipper of full car loads, and by the agent when packages are loaded in car at his station. Cars containing explosives received from connecting lines, if not marked when received, must be marked by the agent at the connecting point. Agents will be held strictly responsible that no car containing explosives leaves their stations until it is properly marked.

Tenth.—Agents must notify conductors whenever a car containing explosives is to be taken from their stations; and conductors must not take from any station or siding any car known to contain explosive substance unless Rules Eight and Nine have been complied with, and such cars must be placed in their trains as near the middle as possible.

Eleventh.—Agents should notify all the shippers in their neighborhood of these requirements.

Twelfth.—The law provides heavy penalties, both to shippers and common carriers for a violation of these rules, and agents and shippers should be careful to see that such shipments are put up, marked, and forwarded only under their proper names and in accordance with these provisions.

Extinguishers, Fire, Hand, Glass or Grenade, packed.....	1
Extinguishers, Fire, Chemical, on wheels.....	1½
Extract of Beef, viz.:	
In cans, glass or earthenware, packed.....	1
In barrels or kegs.....	2
Extracts; see Bark, Coffee, Indigo, Logwood, Malt, Sumac, and	
Extracts, Tanning, viz.:	
In glass, packed, or in boxes.....	1
Liquid, in wood, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Liquid, in tank cars, C. L.....	6
Dry, in sacks or barrels, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Extracts and Essences, N. O. S.....	1

F

Facings, Foundry, L. C. L.....	6
Same, C. L.....	A
Fans, viz.:	
Electric, or Fan Motors.....	1
Exhaust; see Machinery.	
Fly, metal folding, packed.....	2
Corn or wheat; see Agricultural Implements.	
N. O. S., in boxes.....	1½
Fasteners, Cork, Wire, packed.....	1
Faucets, boxed.....	2
Feather Renovators, S. U.....	D1
Same, K. D., in bundles.....	1
Feathers, Chicken and Turkey (not Quills), in sacks, pressed	
in bales.....	1
Feathers, N. O. S.....	D1
Feather Sweepings and Trimmings.....	D1
Feldspar; see Fluor Spar.	
Felloes; see Vehicle Materials.	

F

Class.

Felt, Building; see Asbestos Products.

Felt Pipe Covering, Asbestos; see Asbestos Produces.

Felt Roofing; see Roofing.

Felt, Sheathing; same as Roofing Felt; see Roofing.

Felts, Cotton; see Cotton Felts.

Fence, Wire and Wood (combination).....

5

Fence Machines; see Machinery and Machines.

Fencing, woven wire, in rolls; see Iron and Steel Articles.

Fenders for Street Cars; see Iron and Steel Articles.

FERTILIZERS, C. L., min. wt. 30,000 lbs. (ship's option), including also:

Acid Phosphate, C. L.

Ammonia, Sulphate of, when shipped to fertilizer factories,
C. L.

Ashes, Cotton Seed, C. L.

Ashes, Rice Straw, C. L.

Ashes, Tan Bark, C. L.

Ashes, Wood, C. L.

Bones, C. L.

Bone Dust, packed in barrels, casks or bags, C. L.

Brimstone, when shipped to fertilizer factories, C. L.

Cake, Cotton Seed Oil, C. L.

Cake, Nitre, C. L.

Cake, Salt, C. L.

Cassava Pomace, C. L.

Castor Pomace, C. L.

Cinders, Wood, C. L.

Fish Scrap, C. L.

Fleshings (refuse of Tanneries), in bulk, C. L.

Garbage Tankage, dried and ground, in bags, C. L.

Glucose Refuse, when shipped to fertilizer factories, C. L.

Guano, C. L.

Gypsum, Land Plaster, C. L.

Hulls, Cotton Seed, in bags, bales, barrels, casks, or in bulk,
C. L., min. wt. 24,000 lbs.

Iron, Sulphate of, when shipped to fertilizer factories, C. L.

Kainit, C. L.

Lime, Acetate of, C. L.

Meal, Cotton Seed, C. L.

Meal, Gluten, when shipped to fertilizer factories, C. L.

Phosphate Rock, C. L.

Potash, German, Muriate and Sulphate of, when shipped to
fertilizer factories, C. L.

Pyrites, C. L.

Shells, Oyster, when shipped to fertilizer factories, C. L.

Slag, Ground, C. L.

Soda, Nitrate of, C. L.

Sulphur, when shipped to fertilizer factories, C. L.

Sylvinit, C. L.

Tankage and Dried Blood, C. L.

Tobacco Stems and Trash, ground, in bags, for fertilizer
purposes, and so certified on bill of lading or shipping
receipts, C. L.Tobacco Stems, in bags, bales, barrels or casks, or in bulk,
for fertilizer purposes, so certified on bill of lading or
shipping receipt, value limited to \$10.00 per ton, and so
expressed in bill of lading, C. L.

See Special Rates.

F	Class.	Twenty per cent. higher than Fertilizers. C. L.
<p>FERTILIZERS (not in bulk), L. C. L., including also:</p> <p>Acid Phosphate, L. C. L.</p> <p>Ashes, Cotton Seed, L. C. L.</p> <p>Ashes, Wood, L. C. L.</p> <p>Ashes, Tan Bark, L. C. L.</p> <p>Bones, packed, L. C. L.</p> <p>Bone Dust, L. C. L.</p> <p>Cake, Cotton Seed Oil, L. C. L.</p> <p>Cinders, Wood, L. C. L.</p> <p>Guano, L. C. L.</p> <p>Gypsum, Land Plaster, L. C. L.</p> <p>Hulls, Cotton Seed, L. C. L.</p> <p>Kainit, L. C. L.</p> <p>Marl, Green Sand, L. C. L.</p> <p>Meal, Cotton Seed, L. C. L.</p> <p>Phosphate Rock, L. C. L.</p> <p>Potash, German, Muriate and Sulphate of, when shipped to fertilizer factories, L. C. L.</p> <p>Pyrites, L. C. L.</p> <p>Slag, Ground, L. C. L.</p> <p>Tobacco Stems and Trash, ground, in bags, for fertilizer purposes, and so certified on bill of lading or shipping receipt, L. C. L.</p> <p>Tobacco Stems in bags, bales, barrels or casks, for fertilizer purposes, so certified on bill of lading or shipping receipt, value limited to \$10.00 per ton, and so expressed in bill of lading, L. C. L.</p>		
<p>Fertilizer Black, to be used for coloring Fertilizers, in barrels, L. C. L.....</p>	5	
<p>Same, C. L.....</p>	A	
<p>Fiberoid, Indurated, packed.....</p>	3	
<p>Fibre, viz.:</p>		
<p>Chemical Wood, in bales, L. C. L.....</p>	4	
<p>Same, C. L.....</p>	6	
<p>Cocoa, in bags or sacks, L. C. L.....</p>	1	
<p>Same, in dholls or pressed in bales, L. C. L.....</p>	2	
<p>Cocoa, C. L.....</p>	4	
<p>Cotton Seed Hull; Cotton Seed Hull rates.</p>		
<p>Kapok, in bales, L. C. L.....</p>	2	
<p>Same, C. L.....</p>	4	
<p>Palmetto, in boxes, or pressed in bales, L. C. L.....</p>	5	
<p>Same, C. L., min. wt. 20,000 lbs.....</p>	D	
<p>Pine; Excelsior rates.</p>		
<p>Rafia, in bales, L. C. L.....</p>	3	
<p>Same, C. L.....</p>	5	
<p>Ramie, in bales, L. C. L.....</p>	2	
<p>Same, C. L.....</p>	4	
<p>Tampico, in bales, L. C. L.....</p>	2	
<p>Same, C. L.....</p>	4	
<p>Vulcanized, packed.....</p>	3	
<p>Fibreware, indurated, packed.....</p>	3	
<p>Fifth Wheels; see Vehicle Materials.</p>		
<p>Figs; see Fruit.</p>		
<p>Figures; see Images.</p>		
<p>Files or Rasps, iron or steel, boxed.....</p>	2	
<p>Filing Cabinets; see Furniture.</p>		
<p>Fillers, Egg Case, metal packed, L. C. L.....</p>	3	
<p>Same, C. L.....</p>	5	
<p>Fillers, strawboard or wood (including Egg Case Fillers), for packing purposes, K. D. flat, in crates or bundles, L. C. L.</p>	3	
<p>Same, C. L.....</p>	5	

F	Class.
Filters, viz.:	
Cast Iron, L. C. L.....	3
Same, C. L.....	5
Earthen or stoneware, packed.....	2
N. O. S., packed.....	1
Findings, Shoe.....	1
Firearms, N. O. S., boxed.....	1½
Firearms, boxed and strapped, corded and sealed.....	1
Firebacks, and Fire-Place Linings, iron, loose.....	1
Same, packed.....	2
†Fire Brick; see Brick, Fire.	
Firecrackers and Fireworks, packed and so marked on packages	
(ship's option), L. C. L.....	1½
Same, C. L.....	1
Fire Department Apparatus, Water Towers; see Towers.	
Fire Escapes; see Iron and Steel Articles.	
Fire Extinguishers; see Extinguishers.	
Fire Kindling; see Kindling.	
Fireplugs; see Iron and Steel Articles.	
Firkins; see Tubs.	
Fish, viz.:	
Canned, in boxes (including Fish in Oil); see Canned Goods.	
Fresh, packed, prepaid or guaranteed, L. C. L.....	1
Fresh, C. L. (see note).....	B
†Pickled or Salted, in packages, L. C. L.....	5
†Same, C. L. (see note).....	B
 NOTE.—No charge will be made for the transportation of ice necessary to preserve carload shipments in transit.	
 Scrap, L. C. L.; not taken.	
Scrap, C. L.; see Fertilizers, C. L.	
†Smoked, in boxes.....	4
Stuffed	3T1
Fish Bars; see Iron and Steel Articles.	
Fishing Rods, N. O. S.....	D1
†Fishing Rods, jointed, in boxes.....	1
Fishing Tackle, boxed.....	1
Fittings for Heating Furnaces (not including Pipe), crated	
or boxed.....	2
Fittings, Brass Pipe, packed.....	2
Fittings, Iron Pipe; see Iron and Steel Articles.	
Fixtures, viz.:	
Awning, Iron; see Iron and Steel Articles.	
Bank, Store, etc.; see Furniture.	
Electrical; see Electrical Instruments and Fixtures.	
Gas, packed.....	2
Grate; see Grates.	
Grindstone; see Iron and Steel Articles.	
Lightning Rod; see Lightning Rod Fixtures.	
Tobacco; see Machinery.	
Flags, Coopers'; see Coopers' Flags.	
Flake, Malt; same as Cerealine.	
Flakes, Rice; see Rice Flakes.	
Flanges, Wheel; see Iron and Steel Articles.	
 Flasks, viz.:	
Moulders and Pipe, iron; see Iron and Steel Articles.	
Moulders, wood, L. C. L.....	4
Same, C. L.....	6
Flax, pressed in bales.....	2

F	Class.
Flaxseed; see Seed.	
Fleshings (trimmings and scrapings of hides), L. C. L.....	4
Same, in bulk, C. L.; see Fertilizers.	
Flint, Ground, in barrels, casks, kegs or bags.....	6
†Flooring, Maple; see Lumber.	
Flour, viz.:	
Buckwheat, in sacks.....	5
Same, in boxes, barrels, kegs or drums.....	6
Corn, L. C. L.....	3
Same, C. L.....	6
Potato, L. C. L.....	3
Same, C. L.....	5
Rice; see Rice Flour.	
Sago; see Sago Flour.	
Self-Raising, in sacks.....	5
Same, in boxes, barrels, kegs or drums.....	6
†Taploca, in bags, boxes or barrels, L. C. L.....	4
Same, C. L.....	5
N. O. S., in paper bags or sacks, packed in cases.....	6
N. O. S., in barrels.....	F
Same, in half-barrels.....	½F
N. O. S., in sacks, actual weight (see note).....	C
NOTE.—Bills of Lading and Way-bills for shipments of flour in sacks, must show the number of sacks of each size contained in shipment.	
Flowers, Artificial, boxed.....	D1
Flues, viz.:	
Boller; see Machinery.	
Copper and Brass, boxed.....	2
Tobacco, sheet iron; see Iron and Steel Articles.	
†Flue Linings and Fire Proofing, earthen, packed L. C. L.....	K
†Same, packed or loose, C. L.....	P
†Flue Tops (Chimney Caps), earthen, packed, L. C. L.....	K
†Same, packed or loose, C. L., min. wt. 20,000 lbs.....	P
Fluid, Battery; see Battery Fluid.	
Fluid, Marking, in wood; see Ink.	
Flumes, iron; same as Tanks.	
Fluor Spar and Feldspar, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	A
Flux, Soldering, in barrels or kegs, or in cans, boxed.....	4
Fodder; see Hay.	
Followers, Barrel, wooden; see Barrel Followers.	
Food, Animal or Poultry, viz.:	
Food, for Birds; see Bird Food.	
†Dry Animal and Poultry Powders, Condiments or Tonics, in sacks, boxes, pails, or barrels, L. C. L.....	4
†Same, C. L.....	6
Animal and Poultry Feed, N. O. S. (bulk), in sacks.....	D
Dog Cakes and Biscuits, packed or in sacks.....	3
N. O. S.....	1
Food Preparations, Cereal, N. O. S., viz.:	
In boxes, L. C. L.....	4
†In kegs, barrels or drums or sacks, L. C. L.....	5
Packed, or in sacks, C. L.....	6
Food, prepared, N. O. S.....	1
Food Preservative, packed.....	1
Foot Warmers, Soapstone; see Soapstone.	
Foots, Cotton Seed, or Tank Bottoms (residum of Cotton Seed Oil refinings); Cotton Seed Oil rates.	

F	Class.
Forges, Portable.....	2
Forgings; see Iron and Steel Articles.	
Forks; see Agricultural Implements.	
Forms or Figures, for display purposes, pkd.....	1
Fountains, Soda, fully boxed (not taken unless fully boxed).....	1
Fountain Syrups; see Syrups.	
Frames, viz.:	
Awning and Shade, iron; see Iron and Steel Articles.	
Bed; see Furniture.	
Wooden (including Skylight Frames and Door and Window Screen Frames); see Blinds, Doors, Frames and Sash, Wooden.	
Skylight, metal, crated, glazed.....	1
Same, unglazed.....	2
Street Lamp, iron, crated.....	2
Street Lamp, N. O. S., boxed or crated.....	1
Valise or Satchel, iron, packed.....	2
Freezers, Ice Cream.....	2
Frogs, Railroad; see Iron and Steel Articles.	
Fruit, Canned or in glass, viz.:	
In glass, packed.....	2
In cans, boxed; see Canned Goods.	
Fruits, dried, desiccated, or evaporated, viz.:	
Apples, Apricots, Nectarines, Peaches, Pears, and Blackberries, packed or in sacks, L. C. L.....	4
Same, straight or mixed, C. L.....	5
Dates, packed.....	2
Figs, packed.....	2
Plums, Cherries and Currants, packed.....	3
Prunes, in sacks, boxes, barrels, casks or kegs.....	3
Raisins, in boxes.....	3
†N. O. S., in sacks, boxes, kegs, barrels, or casks, L. C. L.....	3
Fruit, Green, viz.:	
NOTE.—If shippers of Green Fruit, in carloads, furnish stoves and fuel to prevent freezing in cold weather, one attendant must accompany each shipment of one or more cars, and must pay full fare. Stoves returned will be charged for at tariff rates.	
Apples and Pears, in covered baskets, L. C. L.....	2
Apples and Pears, in sacks, boxes, crates, kegs or barrels, L. C. L.....	6
Apples and Pears, in sacks or packages or in bulk, C. L., (see Note).....	6
NOTE.—Mixed carloads of Apples, Pears, Beets, Cabbage, Carrots, Onions, Potatoes and Turnips, shall be charged at the car- load rate applying on the highest rated article contained in the car.	
Bananas, released and prepaid, viz.:	
†Lots of less than 50 bunches.....	1
†Lots of 50 to 75 bunches, inclusive.....	2
†Lots of over 75 bunches.....	3
Berries, N. O. S., prepaid or guaranteed.....	1
Cranberries, in boxes.....	2
†Same, in barrels.....	3
Grapes, packed, prepaid or guaranteed, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	5
Grape Fruit.....	2
Lemons and Limes.....	2
Oranges, packed in cylindrical orange boxes; 20 per cent. higher than rates charged for Oranges packed in boxes of standard size and shape.	

	F	Class.
Fruit, Green— <i>Continued</i> .		
Oranges, N. O. S.....		2
NOTE.—When Oranges are shipped in refrigerator cars, or are transferred from ventilator to refrigerator cars, in transit, any icing charges incurred thereon must be paid by consignee.		
Pineapples, Florida, per standard box of 80 lbs, will take the commodity rate applying per standard box of Oranges; and per standard box of 160 pounds will take double the commodity rate per standard box of Oranges.		
Pineapples, N. O. S., packed, actual weight, prepaid or guaranteed		2
N. O. S., packed, prepaid or guaranteed.....		2
Fruit Bins; see Bins.		
Fruit Jar Caps and Tops; same as Fruit Jars.		
Fruit Jars; see Glass and Glassware.		
Fruit Juices; see Syrups.		
Fruit Phosphates (not Extracts) and Phosphate Beverages (not Extracts), ready for use; see Water, Aerated, Carbonated, and Mineral.		
Frumentum; same as Cerealine.		
Fuller's Earth; see Earth, Fuller's.		
Furnaces, viz.:		
Charcoal, cast iron.....		3
Charcoal, Soldering, sheet iron.....		1½
Clay, pail-shaped, loose or packed, L. C. L.....		4
Same, C. L.....		6
Cupola, S. U., L. C. L.....		3
Same, K. D., L. C. L.....		4
Same, S. U., or K. D., C. L.....		5
Evaporator; see Agricultural Implements.		
Heating, S. U., L. C. L.....		1
Heating, K. D., and Heating Furnace Castings, L. C. L.....		3
Heating, S. U., or K. D., and Heating Furnace Castings, C. L.		5
Plumbers' Blast.....		1
Smelting, S. U., L. C. L.....		3
Same, K. D., L. C. L.....		4
Same, S. U., or K. D., C. L.....		5
FURNITURE, C. L., viz.:		
Bed Slats, in bundles, crates, or loose, min. wt. 24,000 lbs....		6
Canopy Frames, wire, K. D., and Fixtures, min wt. 24,000 lbs.		5
Chairs, Wooden, with Cane, Splint, Rattan, Reed, Bamboo or Wooden Seats (not upholstered), min. wt. 8,000 lbs.....		4
Chairs, N. O. S., min. wt. 8,000 lbs.....		3
Chair and other Furniture Stuff or Stock, wooden, N. O. S., K. D., in the rough or in the white, and Chairs, K. D., in the white, min. wt. 24,000 lbs.....		5
Chair Seats, in bdls. or packed, min. wt. 20,000 lbs.....		4
Fixtures (not including show cases), for fitting Post-Office, Stores, Offices, Saloons, Banks, Barber Shops, etc., with or without mirrors (glass to be properly boxed), min. wt. 12,000 lbs.....		3
Poles, Curtain, rough or in the white, min. wt. 24,000 lbs.....		5
Vault or Office, iron or steel, consisting of Filing Cabinets or Cases, Shelving, Counters, Roller Book Shelves and Tables, crated or boxed, min. wt. 24,000 lbs.....		4
N. O. S., all kinds, finished or in the white, straight C. L., min. wt. 12,000 lbs.....		3
N. O. S., all kinds, finished or in the white, (taking 3rd class or lower when strt. C. L.), mixed C. L., min. wt. 12,000 lbs.		3

F

Class.

FURNITURE, L. C. L., viz.:

Beds, Spring or Woven Wire; see Mattresses.

Bedsteads, Folding, boxed or crated (see Note).....	1
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NOTE.—The above rating will apply also on Folding Beds in combination with Wardrobes, Book Cases, Desks, etc.

Bedsteads, Iron or Brass, K. D.....	2
Bedsteads, N. O. S., K. D., wrapped or crated.....	2
Bed Slats, wooden, in bundles or crates.....	4
Bed Slats, Metal, in bundles or crates.....	2
Book Cases, N. O. S., wrapped or crated, S. U.....	1½
†Same, K. D.....	2
Book Cases, Sectional or Elastic, in tiers of not more than three sections each, boxed.....	1
Book Cases, Sectional or Elastic, thoroughly taken apart and K. D. flat, boxed.....	2
Book Cases and Desks, combination, wrapped or crated.....	1
†Same, K. D.....	2
Bookholders, S. U.....	1½
Same, K. D. flat, wrapped or packed.....	1
Buffets; see Sideboards.	
Bureaus, wrapped or crated.....	2
Cabinets, Wooden, Revolving, for displaying Hardware, wrapped or crated.....	1
Cabinets, Kitchen; see Safes.	
Canopy Frames, wire, K. D., and Fixtures, packed or in bundles.....	2
†Castors, Roller, packed.....	3
Chairs, Bamboo, Rattan, Reed or Willow wrapped or crated..	D1
Chairs, Barber, Dental, Folding, Reclining or Surgical, S. U., wrapped or packed.....	D1
Same, K. D., or folded, wrapped or pkd.....	1
Chairs, Camp or Folding Seat.....	1
Chairs, Opera or Church, packed, K. D.....	1
Chairs Porch or Lawn, iron, or iron and wood combined, S. U.	2
Same, K. D.....	3
Chairs, Rustic, wooden.....	1
Chair and Stepladder, Combination.....	1½
Chairs, Wooden or Metal Frames, with Cane, Splint, Rattan, Reed, Willow, Bamboo, Leather or Wooden Seats (not upholstered and without arms or rockers), S. U., unwrapped or wrapped with paper, tied in pairs, seat to seat (see Note)	1

NOTE.—Above rating will apply on Chairs, as described, with Braces, seat facing seat, but not actually touching; and also on Rocking Chairs and Arm Chairs, with Rockers and Legs detached and tied in bundles, seat facing seat, but not actually touching; and also on Arm Chairs or Rocking Chairs, with Arms and Rockers detached and tied in bundles, seat facing seat, but not actually touching; and also on Arm Chairs, with Arms detached and tied in bundles, seat facing seat, but not actually touching; and also on Rocking Chairs, with braces seat facing seat, but not actually touching, and with Rockers detached and tied in bundles.

Same, completely K. D., unwrapped or wrapped, packed in bundles.....	2
Chairs, N. O. S., S. U.....	1½
†Chairs, N. O. S., completely K. D.....	2
Chair Seat Material, namely: Cane, Rattan, Reed, Willow Bamboo or Leather, packed or in bales.....	1
Chair Seat Material, leather board, fibre or veneer.....	2
Chair Seats, in bundles or packed.....	2
Chair Splints, Wooden, packed or in bundles or bales.....	2

F		Class.
FURNITURE, L. C. L. — <i>Con'tinued.</i>		
†Chair Stuff or Stock, K. D., in the white.....	3	
Chiffoniers, wrapped or crated.....	2	
Chiffoniers and Wardrobes, Combination, wrapped or crated..	1	
China Closets, wrapped or crated.....	1½	
Church Furniture, wrapped or crated, S. U.....	1½	
Same, K. D.....	2	
Cots, Woven Wire, S. U.....	1½	
Same, K. D. or folded.....	1	
Cots, N. O. S., S. U.....	1½	
Cots, N. O. S., K. D.....	2	
Couches, metal, folding, K. D. or folded.....	1	
Cradles or Cribs, wrapped or crated, S. U.....	D1	
Same, K. D. or folded.....	2	
Cushions, Furniture, in bales or cases.....	1	
Desks and Seats, School, S. U.....	1	
Same, K. D. or folded.....	3	
Desks, N. O. S., wrapped or crated.....	1	
Dressing Cases or Dressers, wrapped or crated.....	2	
Easels	1½	
†Filling Cabinets, Cases or Boxes, iron or steel, crated or boxed	2	
†Filling Cabinets, Cases or Boxes, N. O. S., crated or boxed..	1	
Fixtures (not including Show Cases), for fitting Post-Offices, Stores, Offices, Saloons, Banks, Barber Shops, etc., with or without mirrors (glass to be properly boxed), wrapped or crated	1	
Frames, Lounge or Sofa, S. U.....	1½	
Same, backs taken off.....	2	
Frames, Picture or Mirror, wrapped.....	1	
Same, in crates or boxes.....	2	
Hall Stands; see Hat Racks.		
Hassocks or Footstools.....	1	
Hat Racks, folding, packed.....	1	
Hat Racks, or Hall Stands, N. O. S., wrapped or crated, S. U.	1½	
Same, K. D., or with tops detached and secured inside of package, crated or boxed.....	1	
Lounges, with backs, wrapped or crated, S. U.....	1½	
Same, with backs taken off.....	1	
Lounges, without backs, wrapped or crated, S. U.....	1	
Marble, Slate, Granite or Stone Slabs for Furniture or Mantels; see Marble.		
Mattresses, viz.:		
Hair, Wool or Feather.....	1½	
Spiral Spring, not compressed.....	D1	
Spiral Spring, in packages containing two or more, compressed not to exceed 3 inches per mattress in thickness	1	
Wire, entirely taken apart and K. D., boxed.....	2	
Woven Wire.....	1	
Spring, N. O. S.....	1½	
N. O. S.....	2	
Poles, Curtain, wooden, and Fixtures, boxed or crated.....	2	
Same, without Fixtures, boxed or crated.....	3	
Poles, Curtain, N. O. S., and Fixtures, boxed or crated.....	1	
Racks or Stands, Display, S. U.....	1½	
Same, K. D., wrapped or packed.....	1	
Refrigerators and Ice Chests, wrapped or packed.....	2	
Safes or Cabinets, Meat or Kitchen, tin, wood or wood and tin combined, S. U.....	1½	
Same, with legs detached, packed.....	2	
Same, K. D. flat.....	3	
Settees; Chair rates.		

F

Class.

FURNITURE, L. C. L.—*Continued.*

Sideboards or Buffets, wrapped or crated.....	2
Sofas or Tete-a-Tetes, wrapped or crated.....	1½
Springs, Furniture; see Springs.	
Stands or Racks, Music, S. U.....	1½
Same, K. D. flat, wrapped or packed.....	1
Stools, Folding, store or counter, wrapped or packed.....	1
Stools, Piano, wrapped or packed.....	1
Stools, N. O. S.....	1
Tables, Bamboo, Rattan, Reed or Willow, wrapped or packed..	3T1
Tables, Billiard, and Billiard Table Beds, boxed or crated....	1
Tables, N. O. S., wrapped or crated, S. U.....	1½
Same K. D. flat or folded flat.....	2
Table Legs, Slides, Leaves, Tops and Supports, wrapped or crated	2
Tin Plates or Sheets, perforated, parts of Meat or Kitchen Safes	3
Vault or Office, iron or steel, consisting of Filing Cabinets or Cases, Shelving, Counters, Roller Book Shelves and Tables, crated or boxed.....	2
Wardrobes, wrapped or crated, S. U.....	1½
Same, K. D. flat.....	2
Washstands, wrapped or crated.....	2
Washstands and Tables, Combination, wrapped or crated.....	1
N. O. S., finished or in the white, wrapped or packed S. U.....	1½
N. O. S., finished or in the white, wrapped or packed, K. D...	1
†Furniture Trimmings, metal, or metal and wood combined, N. O. S., packed.....	3
†Furniture Trimmings, N. O. S., combined metal and glass, packed	2
Furs; see Hides.	
Fuse	1
Fustic, Extract, in barrels or casks.....	5

G

Galvanized Iron Watering Pots; see Pots.	
Gambler	4
Game; see Poultry.	
Garbage Tankage, dried and ground, in bags, C. L.; see Fertilizers, C. L.	
Gas, in iron buoys, requiring flat or gondola car, min. wt. 5,000 lbs. each.....	1
Gas, for dental purposes or for calcium lights in cylinders.....	1
†Gas, Liquid Carbonic Acid, in iron drums or tubes (Carrier's Option—see Note).....	4

NOTE.—Drums or Tubes, containing Carbonic Acid Gas, must be plainly marked by proper label or otherwise, "NOTICE—DANGER! This package must not be exposed to the sun or stored in a warm place."

Gas Purifier Boxes; see Iron and Steel Articles.

Gas Trays; see Trays.

Gasoline; see Oil.

Gauges, Steam; see Machinery.

Gears, Street Car; see Machinery, N. O. S.

†Gelatine, in bags.....	2
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†Gelatine, in paper boxes, packed in boxes, or in bulk in boxes or barrels.....	3
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Gelatine Desserts, prepared, powdered, packed.....	3
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Generators, Acetylene Gas; see Machinery and Machines.

G	Class.
Generators, Gas, N. O. S.; see Machinery and Machines.	
Geographical and Fixtures, packed.....	D1
Gigs; see Vehicles.	
Ginger, in bags or boxes.....	2
Ginger Ale; see Ale.	
Ginghams; see Dry Goods.	
Gins; see Machinery and Machines.	
†Ginseng, in boxes, kegs, or bbls.....	1
Same, not packed in boxes, kegs, or bbls.; not taken.	
GLASS AND GLASSWARE, viz.:	
†Battery Jars, in packages, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs	5
Bottles, viz.:	
Ale, Beer, and Porter, empty, returned; see Ale and Beer Packages.	
Common, packed, L. C. L.....	3
Common, packed, C. L.....	5
Common, in bulk, packed in excelsior, straw, or similar material, C. L.....	5
With metal jackets; see Glassware, N. O. S	
Soda Water, Mineral or Aerated Water (glass or earthenware) empty, returned to original shipper and point of shipment, packed either in packing cases or otherwise	6
Bottles, Carboys and Demijohns, mixed, C. L.....	4
Carboys, viz.:	
Empty, L. C. L.....	2
Empty, C. L., min. wt. 16,000 lbs.....	4
Empty, returned.....	4
†Cathedral or Ornamental Glass, framed or leaded, in packages	1
Cathedral Glass, Rolled, Comprising all varieties of cast or rolled colored Glass, not framed or leaded, L. C. L....	3
Same, C. L.....	5
Chimneys, packed, L. C. L.....	2
Same, C. L., min. wt. 14,000 lbs.....	4
Chipped or Crystalline Glass, L. C. L.....	3
Same, C. L.....	5
Decorated, Embossed or Etched Glass, packed, L. C. L.....	1
Same, C. L.....	3
Demijohns, viz.:	
†Empty, not packed, L. C. L.....	D1
†Empty, packed, L. C. L.....	1
Empty, each enclosed in a separate box or crate, L. C. L..	1
Empty, C. L., min. wt. 16,000 lbs.....	4
Electric Light Bulbs, in crates, boxes, barrels, or casks L. C. L.	D1
†Same, C. L.....	5
Electric Arc Light Globes, in crates, boxes, barrels, or casks, L. C. L.....	1
Same, C. L., min. wt. 16,000 lbs.....	3
Fruit Jars, packed, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Glass, Broken or Cullet, packed, L. C. L.....	5
Same, packed or in bulk, C. L.....	A
†Glassware, N. O. S., packed, L. C. L.....	3
Same, C. L. (including mixed C. L. of Glassware, N. O. S., and Lamp Chimneys), min. wt. 20,000 lbs.....	3
Globes, Lamp and Gas, N. O. S., including Street Lamp Globes, N. O. S., packed.....	1
†Insulators, packed, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	5

G	Class.
GLASS AND GLASSWARE—Continued.	
†Jars (or Bottles), Confectionery or Meat, packed, L. C. L....	3
Same, C. L.....	5
Jelly Glasses; same as Fruit Jars.	
Lamps and Lamp Founts (made wholly of glass), and metal fittings; see Glassware, N. O. S.	
Lanterns, packed; see Glassware, N. O. S.	
Lantern Globes; see Chimneys.	
Mirrors, boxed, viz.:	
Over 7½ feet wide, or over 15 feet long, outside measurement (subject to a minimum charge of 5,000 lbs. at the first-class rate on each consignment) (Carrier's Option), owners to load and unload, L. C. L.....	3T1
Not over 7½ feet wide, nor over 15 feet long, outside measurements, L. C. L.....	1
All sizes, C. L.....	3
Plate Glass, boxed, viz.:	
Over 7½ feet wide, or over 15 feet long, outside measurement (subject to a minimum charge of 5,000 lbs. at the first-class rate on each consignment) (Carrier's Option), owners to load and unload, L. C. L.....	3T1
Not over 7½ feet wide, nor over 15 feet long, outside measurement, L. C. L.....	1
All sizes, C. L.....	3
Prism Glass, framed or leaded, in packages.....	1½
Prism Glass, not framed or leaded, packed, L. C. L.....	1
Same, C. L.....	3
Rough or Ribbed Glass, including rolled, mazed, Florentine and wired Glass (not glazed sash), for vaults, skylights, roofs, floors or pavements, L. C. L.....	3
Same, C. L.....	5
Signs, packed, prepaid.....	1
Tiling, Sidewalk, combined glass and iron; see Tiling.	
Tumblers; see Glassware, N. O. S.	
Window Glass, colored, Enameled or Ground, L. C. L.....	3
†Window Glass, common, L. C. L.	4
Window Glass, common, colored, enameled or Ground, C. L...	5
Glass Ball Traps; see Traps.	
Glass Cutting Boards; see Boards.	
Glucose; Molasses rates.	
Glucose Refuse or Gluten Meal, in sacks, barrels or casks.....	6
Glucose Refuse or Gluten Meal, when shipped to fertilizer manufacturers, C. L.; see Fertilizers.	
Glucose Syrup; see Syrup.	
Glue, viz.:	
Liquid, in glass, boxed.....	1
Liquid, in cans, boxed.....	2
Liquid, in barrels or casks.....	4
Dry, in boxes.....	2
Dry, in sacks, kegs, barrels or casks.....	4
Glycerine, viz.:	
In glass or cans, boxed.....	1
In barrels, casks, or iron drums.....	3
†Same, C. L., min. wt. 30,000 lbs.....	4
Glycerine, Nitro; see Explosives	
Grabots; see Cotton Re-gins and Linters.	
Graders, Road. and Road Machines; see Machinery and Machines.	
Graders' Outfits; see Outfits.	
Grain, Brewers', dried (refuse malt), C. L.....	D
Grain, packed in boxes.....	2
Same, packed, except in boxes.....	D
Same, in sacks.....	D

G	Class.
Grain, in bulk, C. L.....	D
Granite; see Marble.	
Graniteware or Granite Stamped Ware; see Agateware.	
Granulated Steel; see Shot.	
Granulators, Tobacco; see Machinery.	
Grapes, N. O. S., see Fruit, Green.	
†Grapes, for wine purposes, in casks or barrels, L. C. L.....	5
†Same, C. L., min. wt. 24,000 lbs.....	6
†Granite Ore; see Ore.	
Graphite; see Plumbago.	
Graphophones, see Phonograph.	
Grass Turf; see Turf.	
Grates and parts thereof, and Grate Fixtures; see Iron and Steel Articles.	
Gravel, L. C. L.....	6
†Same, C. L., min. wt. 40,000 lbs.....	L
†Gravel Roofing Asphaltum, Roofing Paper, Pitch, Tar, mixed, C. L., min. wt. 30,000 lbs.....	A
Gravestones; see Monuments.	
Grease, viz.:	
Axle, all kinds, L. C. L.....	5
Same, C. L.....	6
Curriers, in boxes, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
N. O. S., in cans, boxed.....	3
N. O. S., in buckets, tubs, kits or kegs.....	3
N. O. S., in barrels or casks.....	6
Grenades; see Extinguishers.	
Griddles, Soapstone; see Soapstone Griddles.	
Grindstone Frames, L. C. L.....	1
†Same, K. D., tied in bundles, L. C. L.....	4
Same, S. U. or K. D., C. L.....	6
Grindstones, with Frame, S. U., L. C. L.....	1
Same, K. D., packed, L. C. L.....	4
Same, S. U. or K. D., C. L.....	6
Grindstones, without Frames, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	A
Grinders or Sharpeners, Tool, N. O. S., viz.:	
†With pedal attachment, S. U.....	1½
†With pedal attachment, K. D. flat.....	2
†N. O. S., in boxes or barrels.....	3
Grits, viz.:	
In bags; same as Corn Meal.	
In barrels; same as Flour, in barrels.	
In boxes or drums, L. C. L.....	4
Same, C. L.....	5
Brewers', L. C. L.....	3
Same, C. L.....	5
Refined, to be used by Cotton Mills as a substitute for starch, packed, L. C. L.....	3
Same, C. L.....	6
Groceries, N. O. S.....	2
Guano; see Fertilizers.	
Guano Horns, tin, N. O. S.....	D1
Same, crated.....	2
Guards, for Street Cars; see Iron and Steel Articles—Fenders.	
Gum, viz.:	
Camphor; see Camphor, Gum	
Chicle	2
Copal, Shellac, and Kowrie.....	2
Chewing	2
Tolu	2
N. O. S.....	1

G

Class.

Gun Cotton; see Explosives.	
Gun Stocks, in the rough, packed, L. C. L.....	4
Same, packed or in bulk, C. L.....	6
Gunny Bags; see Bags.	
Gunpowder; see Explosives.	
Guns, Rifles; see firearms.	
Gutters and Guttering, galvanized iron or tin, viz.:	
Not nested, L. C. L.....	1
Same, C. L.....	4
Nested in crates, L. C. L.....	2
Same, C. L.....	4
Gypsine; see Wall Finish.	
Gypsum, Land Plaster (fertilizer); see Fertilizers.	

H

Hair, viz.:	
Plastering, pressed in bales, or in paper sacks, compressed in bundles, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Curled, pressed in bales.....	1
N. O. S., packed or in sacks.....	1
Hair Felt.....	2
Hair Goods, manufactured, packed in boxes.....	D1
Hair Rope; see Rope.	
Hames; see Saddlery.	
Hammocks, with or without fixtures.....	1
Hammock Sticks or Spreaders, wooden, L. C. L.....	3
Same, C. L.....	5
Hams; see Meats.	
Handles, viz.:	
Broom, boxed or crated or in bundles, L. C. L.....	4
Broom, C. L.....	6
Broom Handles and Broomcorn, mixed, C. L.; see Broomcorn.	
Parcel Handles, plain or wired, in boxes or barrels.....	3
Mop, with head or wringer attachment, in bundles, crates or boxes	2
Same, without head or wringer attachment, in bundles, crates, or boxes.....	3
Plow; see Agricultural Implements.	
†Rough, unturned, crated or in bundles, C. L., min. wt. 20,000 lbs.	P
N. O. S., boxed, crated or in bdl., L. C. L.....	3
N. O. S., C. L.....	6
Hangers, Barn Door; see Iron and Steel Articles.	
Hangers, Eave Trough.....	2
Hangers, Timber; see Iron and Steel Articles.	
Hangers, N. O. S.; see Machinery	
Hardware, Saddlery, boxed.....	2
†Hardware, N. O. S., packed or in bundles.....	3
Harness; see Saddlery.	
Harrows; see Agricultural Implements.	
Harrow Teeth; see Iron and Steel Articles.	
Harvesters; see Agricultural Implements.	
Hatchets, boxed, L. C. L.....	3
Same, C. L.....	4
Hat Blocks; see Blocks.	
Hat Rack; see Furniture.	
Hats and Caps.....	1
Haversacks	1

H	Class.
Hay, Fodder, and Straw, pressed in bales, L. C. L.....	5
Same, C. L., min. wt. 20,000 lbs.....	D
Same, in mixed C. L., with Grain, Millstuff, Bran, Shorts, or Shipstuff, min. wt. 20,000 lbs.....	D
Hay, Salt; see Sea Grass.	
Hay Racks, iron; see Iron and Steel Articles.	
Heading; see Barrel Material.	
Headlights, boxed.....	D1
Hearses; see Vehicles.	
Heaters, Steam; see Radiators.	
Hektograph Composition.....	1
Hemp in bales.....	3
Hemp Packing; see Packing.	
Hemp Stalks, in bales or bundles.....	5
Herbs; see Roots.	
Hessians, L. C. L.....	5
Same, C. L.....	6
Hides, Scrap (raw hides).....	6
Hide Trimmings and Scrapings; see Fleshings.	
Hides, Furs, Peltries and Skins, viz.:	
Furs, in bags.....	3T1
Furs, in boxes, bundles or trunks, strapped.....	D1
Furs, N. O. S.....	3T1
Hides, dry, loose.....	1
Hides, dry, tied in bundles or bales.....	4
Hides, Green.....	5
Hides, Green, salted.....	6
Peltries; see Skins, N. O. S.	
Skins, Deer, pressed, in bales.....	2
Skins, N. O. S., Furs and Peltries, value limited to 25 cents per lb., in bags, barrels or boxes.....	1
Same, pressed in bales.....	2
Same, N. O. S.....	D1
Sheep and Goat Skins, dry, loose.....	1½
Same, dry, in bundles or bales.....	1
Same, green, in bundles or bales.....	2
Same, green salted, in bundles or bales.....	3
High Wines; see Liquors.	
Hinges; see Iron and Steel Articles.	
Hives, Bee; see Bee Hives.	
Hobby-Horses; see Toys.	
Hods, viz.:	
Brick or Mortar, wooden, S. U.....	3
Same, K. D.....	5
Brick or Mortar, iron or steel; see Iron and Steel Articles.	
Coal; see Buckets.	
Hoes; see Agricultural Implements.	
†Hogsheads, empty, S. U., prepaid.....	1
Holsters or Carriers, Hay; see Agricultural Implements.	
Holders, Clothes Line; see Clothes Line Holders.	
Holders and Cutters of Rolled Paper; see Paper Holders and Cutters.	
Hollowware and other Stove Furniture (Cast or Sheet Iron or Steel, but not including Stove Pipe and Stove Pipe Elbows), viz.:	
Shipped separately from Stoves, loose or packed, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Shipped with Stoves; see Stoves.	
Pans, sheet iron, dripping or frying, in mixed C. L., with Tinware, Agateware, Graniteware, etc.; see Tinware.	

H

Class.

Hominy, viz.:	
Canned; see Canned Goods.	
In bags; same as Meal, Corn.	
In barrels; same as Flour in barrels.	
In boxes; same as Grits, in boxes.	
Hominy, Flake; same as Meal, Oat.	
Honey, viz.:	
In kegs or barrels.....	4
N. O. S.....	1
Honey Extractors, crated.....	1
Honey Section Boxes or Frames, in crates or boxes.....	4
Hoods, Electric Light; see Electric Light Hoods.	
Hoofs and Horns, in packages, L. C. L.....	4
Hoofs and Horns, C. L., min. wt. 30,000 lbs.....	A
Hoof Stuffing, Dressing or Ointment, viz.:	
In glass, packed.....	1
In cans packed.....	2
†In bulk in wood.....	4
Hooks, Backband; see Saddlery.	
Hooks, Iron; see Iron and Steel Articles.	
Hooks, Meat, returned, see Meat Boxes.	
Hooks, wire, N. O. S.....	2
†Hoop Poles, C. L. and L. C. L.; see common Lumber.	
Hoopskirts	D1
†Hoops, wooden, for barrels and hogsheads, L. C. L.....	4
†Same, C. L., min. wt. 20,000 lbs.....	K
†Hoop Splits, C. L., min. wt. 24,000 lbs.....	K
†Same, in bundles, L. C. L.....	6
Hoops, Barrel, wire, in bundles; see Wire, in bundles.	
Hoops, Iron, N. O. S.; see Iron and Steel Articles.	
Hoops, Truss, wooden.....	4
Hops, in boxes.....	1
Hops, in bales.....	2
Horns; see Hoofs.	
Horse and Mule Shoes; see Iron and Steel Articles.	
Horse Powers; see Agricultural Implements.	
Horse Radish, Prepared, viz.:	
In glass or earthenware, packed, L. C. L.....	2
In kegs or barrels, L. C. L.....	3
In glass or earthenware, packed, or in kegs or barrels, C. L..	6
In mixed C. L., with Pickles, Vinegar, Sauerkraut, Mustard (prepared), Catsup, etc.; see Pickles.	
Horse Radish Roots; see Vegetables, N. O. S.	
Horses, Stitching, crated, S. U.....	1½
Horses, Stitching, K. D., boxed.....	3
Hose, Canvas, Leather or Rubber, loose.....	1
Same, packed or in bales.....	2
Hose Carriages, see Vehicles.	
Hosiery; see Dry Goods—Knitting Factory Products.	
Hospital Stores.....	1
Household Goods and Old Furniture, subject to the following rules, viz.:	
1. Each article must be plainly marked or tagged with the full name of consignee and destination.	
2. Bundles of Bedding and Mattresses must be wrapped or securely tied. Trunks of Clothing, Household Goods, or similar articles (not furniture) must be packed. Chests or boxes must be strapped or securely nailed. This does not apply to Household Goods, C. L.	

H

Class.

- 3. Bills of lading and way-bills must designate character and number of packages.
- 4. These instructions, apply to old and second-hand Furniture, Clothing, Bedding, etc., not to new articles.
- 5. The classification of "Household Goods and Old Furniture," will not cover shipments of second-hand Furniture, Clothing or other articles, shipped by dealers or for sale. Such shipments must be charged for at same rates as new articles.
- 6. All shipments of Household Goods in L. C. L. lots must be fully prepaid.

Value limited to \$5 per 100 lbs. in case of loss or damage, and so expressed in bill of lading, L. C. L.....	4
†Same, C. L., min. wt. 20,000 lbs.....	N
†Same, C. L., with Live Stock, not exceeding five head in same car (ship's option), value of Household Goods and Old Furniture limited to \$5 per 100 lbs. in case of loss or damage, and so expressed in bill of lading..	N
N. O. S.....	1½
Household Goods and Old Furniture, loaded in moving van bodies, value limited to \$5 per 100 lbs., and so expressed in bill of lading, prepaid.....	1
Houses, Portable, L. C. L.....	4
Same, C. L.....	6
Hubs; see Vehicle Materials.	
Hullers; see Agricultural Implements.	
Hulls, Cotton Seed; see Fertilizers.	
Humidifiers, K. D., and packed.....	1
Husks or Shucks, viz.:	
Loose or in bags; not taken.	
Compressed in bales, L. C. L.....	5
Same, C. L., min. wt. 20,000 lbs.....	D
Hydrants; see Iron and Steel Articles.	
Hydro Carbon, in iron drums, or in tank cars; Coal Oil rates.	

I

Ice, C. L., prepaid or guaranteed.....	L
†Ice, L. C. L., packed (or in quantities not less than (5) five tons, unpacked), prepaid or guaranteed, 25 per cent, higher than C. L.	
Ice Cream Material, in cans containing five gallons or more....	2
Icing, Sugar; see Confectionery.	
Images and Figures, Bronze or Metal, packed (not iron statuary)..	D1
Images and Figures, (not statuary), clay, earthenware, plaster of Paris, terra cotta or wood, packed.....	1
Images and Figures, Wax, boxed and securely packed.....	D1
Incubators, K. D., boxed or crated, L. C. L.....	1
Same, C. L., min. wt. 15,000 lbs.....	3
Indigo	1
Indigo Auxiliary; same as Indigo.	
Indigo Extract, in barrels.....	4
Infusorial Earth; same as Food Preservatives.	
Ingots, Steel; see Iron and Steel Articles.	

I		Class.
Ink, viz.:		
Printing and Marking Fluid, in casks, barrels, half-barrels, or kegs.....		4
Same, in cans, glass, or stoneware, packed.....		2
N. O. S.....		2
Insecticide, in boxes, L. C. L.....		1
Same, in sacks, kegs or barrels, L. C. L.....		5
Same, in sacks, boxes, kegs or barrels, C. L.....		6
Instruments, viz.:		
Electrical; see Electrical Instruments and Fixtures.		
Musical; see Musical Instruments.		
N. O. S., boxed.....	D1	
Insulators, Glass; see Glass and Glassware.		
Insulators, Porcelain, packed, L. C. L.....		2
Same, C. L.....		4
IRON AND STEEL ARTICLES, viz.:		
Iron and Steel Articles, N. O. S.....		2
Anchors, Guy.....		4
Anchors, N. O. S.....		5
Anchors, Torpedo, cast iron; see Castings and Forgings.		
Andirons; see Dog Irons.		
Architectural, consisting of Columns, Pedestals, Capitals, Saddles, Door and Window Jambs, Plates, Sills, Lintels, Rolled Beams, Channel Bars and Girders, L. C. L.....		6
Same, C. L.; see Special Iron.		
Anvils		5
†Awning and Shade Frames and Fixtures, K. D., in bundles, wired or crated.....		3
Axles, viz.:		
Car, L. C. L.....		6
Same, C. L.; see Special Iron.		
Carriage or Wagon, packed or unpacked, L. C. L.....		5
Same, C. L.....		6
Bar, Band, Boiler (including unfinished Boiler Heads, straight or flanged), Hoop, Plate and Rod, unpacked; see Special Iron.		
NOTE.—The above ratings on Plate Iron or Steel will apply only on Plates one-sixteenth of an inch, or more, in thickness.		
Bar Steel, or Steel Bars, polished or not polished, unpacked, or crated so as to permit easy inspection of contents; see Special Iron.		
Bed Fasteners or Hooks, and Pins, in kegs, barrels or casks		4
Bed Ends or Fasteners, sheet metal, for Spring Mattresses, in kegs, barrels or casks.....		4
Bells and Fixtures, viz.:		
Sheet or Cast Iron, loose or packed, L. C. L.....		3
Same, C. L.....		6
Blooms and Billets, steel, L. C. L.; see Special Iron.		
†Same, C. L., min. wt. 40,000 lbs.....	M	
Bolts, loose, 5 feet or over in length, L. C. L.....		6
Same, C. L.; see Special Iron.		
Bolts, Nuts, Rivets and Washers, packed or in sacks or bundles, L. C. L.....		5
Same, C. L.; see Special Iron.		
Booths, viz.:		
Police Patrol, sheet iron, S. U., L. C. L.....		1
†Same, C. L.....		5
Voting, K. D., L. C. L.....		2
†Same, C. L.....		5
Boxes and Skelns, Vehicle, loose or packed, L. C. L.....		5
Same, C. L.....		6
Boxes, Cast Iron Meter.....		5

I

Class.

IRON AND STEEL ARTICLES—*Continued.*

Boxes, Cast Iron Service or Stopcock, L. C. L.....	6
Same, C. L.; see Special Iron.	
Boxes, Gas Purifier, unpacked, L. C. L.....	6
Same, C. L.; see Special Iron.	
†Boxes, Safe Deposit, L. C. L.....	2
Same, C. L.....	4
Box Straps or Fasteners (metal bands), in bundles, kegs, barrels or casks.....	6
Brackets, Shelf, packed.....	3
Brakes and Brake Ratchets, Vehicle (except for Farm Wagons), viz.:	
In bundles.....	3
In barrels or casks.....	4
Brake Beams, L. C. L.....	6
Same, C. L.; see Special Iron.	
Brake Ratchets; see Brakes.	
Brake Slides, in kegs, barrels, casks, crates, sacks or wired in bundles, L. C. L.....	6
Same, loose, or in kegs, barrels, casks, crates, sacks or wired in bundles, C. L.; see Special Iron.	
Brake Shoe Parts, N. O. S., in kegs, barrels, casks, crates sacks or wired in bundles, L. C. L.....	6
Same, C. L.; see Special Iron.	
Bridge Material, L. C. L.....	6
Same, C. L.; see Special Iron.	
Buckets, viz.:	
Dredge, Ore and Coal Dumping, L. C. L.....	3
Same, C. L.....	6
Elevator, not nested.....	2
†Elevator, nested, packed.....	4
Sheet or Galvanized Iron, not nested, L. C. L.....	1
Same, nested, L. C. L.....	3
Nested or not nested, C. L., min. wt. 20,000 lbs.....	4
Buckets and Tubs, galvanized iron, mixed C. L., min. wt. 20,000 lbs.....	4
Buckets and Tubs, galvanized iron, in mixed C. L., with Tinware, Agateware, Graniteware, etc.; see Tinware.	
†Buckles, Turn, packed or in bundles, L. C. L.....	4
Same, C. L.....	5
Butts; see Hinges.	
Cans, galvanized iron; see Cans.	
Car Bolsters, L. C. L.....	6
Same, C. L. (see also Railroad Rolling Stock Equipment); see Special Iron.	
Car Couplers, and parts thereof, Drawbars, Drawbar Draft Rigging and Drawbar Attachments, L. C. L.....	6
Same, C. L.; see Special Iron.	
Car Replacers, loose or in bundles.....	6
Car Spring Plates and Journal Box Lids.....	5
Castings and Forgings (not to include articles specifically provided for herein, nor Machinery, Machines, or parts thereof), viz.:	
In kegs, barrels, casks, crates, sacks or wired together in bundles, L. C. L.....	4
Unpacked, each piece weighing 15 lbs. or less.....	2
Unpacked, each piece weighing over 15 lbs. but not over 200 lbs., L. C. L.....	5
Unpacked, each piece weighing over 200 lbs., L. C. L.....	6
Unpacked (each piece weighing over 15 lbs.), or packed in kegs, barrels, casks, crates, sacks or wired together in bundles, C. L.; see Special Iron.	

I	Class.
IRON AND STEEL ARTICLES—Continued.	
Cattle Guards.....	6
Celling, viz.:	
In crates, bundles or rolls, L. C. L.....	4
Same, C. L.....	6
Chains, loose or packed, L. C. L.....	5
Same, C. L.....	6
Chairs, Porch or Lawn; see Furniture.	
Chair Castings, or Iron Chair Bases, in kegs, barrels or wired together in bundles.....	4
Cones, Blacksmiths'.....	5
Cones or Caps, for skidding logs.....	5
Cores; see Spools.	
Cornices, galvanized or sheet iron; see Cornices.	
Cotton Mill Rollers; see Machinery.	
Cranes, Mail.....	2
Cranes, Water, L. C. L.....	4
Same, C. L.....	5
Cross Ties, L. C. L.....	6
Same, C. L.; see Special Iron.	
Crowbars	6
Cylinders, empty, for shipping Gas, Acids, or Liquids; see Drums.	
Dog Irons or Andirons, packed, L. C. L.....	4
Same, unpacked, L. C. L.....	5
Same, Packed or unpacked, C. L.....	6
Door Hangers, Rails and Tracks, packed or in bundles.....	4
Doors	4
Drawbars; see Couplers.	
Drums, empty, for shipping Gas, Acids or Liquids; see Drums.	
Dumbbells, see Castings and Forgings..	
Expanded Metal or Expanded Sheet Steel, L. C. L.....	4
Same, C. L.....	6
Fencing, N. O. S.....	5
Fencing, Woven Wire, in rolls, L. C. L.....	5
Same, C. L.....	6
Fenders, for Street Cars, L. C. L.....	2
Same, C. L.....	5
Ferro Manganese, per ton of 2,240 lbs., same rates as on Blooms and Billets.	
Fillings, Sawdust and Rust, L. C. L.....	6
Same, C. L.; see Special Iron.	
Fire Escapes.....	4
Fittings, Pipe; see Pipe Fittings.	
Flasks, Moulder's; see Castings.	
Flues, Boiler; see Machinery.	
Flues, Tobacco, sheet iron.....	1
Forgings, N. O. S.; see Castings.	
Grate Bars; see Castings.	
Grates, and parts thereof, and Grate Fixtures, viz.:	
Fronts, Fenders, Frames, Baskets and Fixtures, loose, L. C. L.	1
Same, wired together in bundles or packed, L. C. L.....	3
Loose or wired together in bundles, or packed, C. L.....	5
Grindstone Fixtures, packed or in bundles.....	3
Gutters and Guttering; see Gutters.	
Harrow Discs, in bundles, kegs or barrels.....	6
Harrow Teeth, in crates, kegs or barrels.....	6
Heel Plates, packed.....	4
†Hinges and Butts, packed, L. C. L.....	4
Same, C. L.....	6
Hods, Brick or Mortar.....	4

ANNUAL REPORT OF

I

Class.

IRON AND STEEL ARTICLES—Continued.

Hooks, Back Band, packed.....	4
Hooks and Rods, Meat, N. O. S., loose or packed.....	4
Hooks, meat, returned; see Meat Boxes.	
Hooks, Hasps and Staples, N. O. S., packed.....	4
Hoops, N. O. S., in bundles.....	4
†Hydrants, Fire Plugs and Water Gates, L. C. L.....	4
Same, C. L.....	5
Ingots, Steel; see Blooms and Billets.	
†Jacks or Jackscrews, L. C. L.....	4
Same, C. L.....	6
Jail Work; see Prison Work.	
Kegs, Powder, S. U., L. C. L.....	1
†Same, C. L., min. wt. 12,000 lbs.....	4
Kegs, powder, K. D., L. C. L.....	3
Same, C. L.....	5
Kegs, pressed steel, loose, L. C. L.....	D1
Same, packed, L. C. L.....	2
Same, loose or packed, C. L., min. wt. 20,000 lbs.....	5
Kettles, Pans and Pots, cast iron, over 27 inches in diameter, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Kettles, Pans and Pots, cast iron, 27 inches or less in diameter; see Hollowware and other Stove Furniture.	
Kilns, Lime or parts thereof, manufactured of sheet or boiler iron, with cast iron doors, door frames, grates and floors, crated, boxed, or in bundles, K. D.....	6
Knuckles (parts of Patent Car Couplers); see Car Couplers.	
Lap-Rings, packed.....	4
†Lasts, packed.....	4
Lathing, in crates or bundles, L. C. L.....	4
Same, C. L.....	6
Links and Pins, in kegs, barrels, casks, loose or wired together, L. C. L.....	6
Same, C. L.; see Special Iron.	
Magazines, Powder, portable, empty.....	1
†Magazines, Powder, stationary, K. D. flat, in bundles, . crates or boxes.....	4
Mandrels, Blacksmiths'.....	5
Mangers or Hay Racks; viz.:	
†Loose, L. C. L.....	2
†Nested and crated or wired in bundles, L. C. L.....	4
†C. L., min. wt. 15,000 lbs.....	5
Mantels, not packed.....	2
Same, packed.....	3
Matting, floor; see Mats and Matting.	
Mattocks and Picks, packed or in bundles.....	4
Meter Boxes, cast iron.....	5
Moulds, Bottle, loose.....	2
Moulds, ingot, crated.....	5
Muck and Puddle Bar Iron, L. C. L.; see Special Iron.	
†Muck and Puddle Bar Iron, C. L.; min. wt. 40,000 lbs....	M
Nails and Spikes, viz.:	
In sacks or boxes, or in cartons, packed.....	4
In kegs or double kegs (estimated weight 106 lbs. per keg, and 206 lbs. per double keg), L. C. L.....	6
Same, C. L.; see Special Iron.	
Cement Coated, in kegs or double kegs (actual weight), L. C. L.....	6
Same, C. L.; see Special Iron.	
Shoe, iron, plain or brass-coated; see Tacks, iron.	

I

Class.

IRON AND STEEL ARTICLES—*Continued.*

Nuts; see Bolts.

Nut Locks, see Bolts, Nuts, Rivets and Washers.

Pans, Cast Iron; see Kettles.

Pans, Sheet Iron, Baking or Dripping; see Holloware.

Picks; see Mattocks.

†Pig Iron, min. wt. 40,000 lbs..... M

Same, L. C. L., 50 per cent. higher than M., but not to exceed 6th Class.

Pins, Coupling; see Links and Pins.

Pipe, viz.:

Cast, with or without cement lining, L. C. L..... 6

Same, C. L.; see Special Iron.

Spiral, sheet iron..... 1

Steel, Riveted, L. C. L..... 4

Same, C. L..... 6

Wrought Iron, in coils, L. C. L..... 3

Same, C. L..... 6

Wrought Iron, L. C. L..... 6

Same, C. L.; see Special Iron.

†Pipe Joints or Fittings, consisting of Elbows, Tees, Crosses, Bushings, Plugs, Couplings and Caps (made entirely of iron, and without brass or other trimmings or fixtures), in sacks, barrels, casks, loose or wired together, L. C. L.. 6

Same, C. L.; see Special Iron.

Planished Iron; see Sheet Iron.

Plate, Galvanized, Plain or Corrugated, in bundles or crates.. 6

Plow Beams and Handles, L. C. L..... 4

Same, C. L..... 6

Plow Irons, viz.:

Clevises, Coulters, Couplers, Disks, Frogs, Heel Bolts, Moulds, Plant Fenders, Plates, Points, and Wings, in crates, kegs, barrels, or casks, or wired together, L. C. L..... 6

Same, C. L.; see Special Iron.

Plow Shapes, unfinished, L. C. L..... 6

Same, C. L.; see Special Iron.

Plugs, Fire; see Hydrants.

Poles and Cross Arms, Electric Light or Railway, L. C. L.... 5

Same, C. L.; see Special Iron.

Posts, Fence..... 5

Posts, Hitching..... 4

Posts, Lamp..... 4

Prison Work, viz.:

Jail Plate, L. C. L..... 5

Same, C. L.; see Special Iron.

Cages, Doors and Gratings, L. C. L..... 4

Same, C. L..... 6

†N. O. S..... 3

Pulleys, Sash or Window, packed..... 4

Pumps; see Pumps.

Racks, Hay; see Mangers.

Rail Benders..... 3

Railing, N. O. S..... 5

Railing, Store or Office, including elevator enclosures..... 5

Railway Track Material, viz.:

Angle Bars, Chairs, Fish Plates, Frogs, Splice Bars, Switches, Switch Chairs, Switch Stands, Ties, Tie Plates and Track

Braces, L. C. L..... 6

Same, C. L.; see Special Iron.

I

Class.

IRON AND STEEL ARTICLES—*Continued.*

Rails, new or second-hand, L. C. L.....	6
Same, C. L.; see Special Iron.	
Railway Tracks, portable, iron, wood, or iron and wood combined, K. D. flat, L. C. L.....	4
Same, C. L.....	6
Retorts, N. O. S., L. C. L.....	3
Same, C. L.....	6
Rivets; see Bolts.	
Rods, Box or Wagon, in bundles; see Vehicle Materials.	
Rods, Wire, in coils; see Special Iron.	
Roofing, packed or in bundles.....	6
Russia Iron; see Sheet Iron.	
Rust, Iron; see Filings.	
Sad Irons, packed, L. C. L.....	4
Same, C. L.....	6
Safes and Vaults, viz.:	
Each weighing 6,000 lbs. and over, L. C. L.....	1
Each weighing less than 6,000 lbs., L. C. L.....	3
C. L.....	4
Safe or Vault Doors.....	3
Sash weights, unpacked, L. C. L.....	6
Same, C. L.; see Special Iron.	
Sawdust, Iron; see Filings.	
Saw Plates, packed.....	4
Scrap Iron, viz.: (see Note.)	
†C. L., min. wt. 30,000 lbs.....	K
†Same, packed, L. C. L., 6 cents per 100 lbs. higher than C. L. rate, but not to exceed 6th class.	
†Same, unpacked, each piece weighing not less than 150 lbs., L. C. L.....	6
†Scrap Iron, Bones and Rags, mixed, C. L., min. wt. 30,000 lbs..	A

NOTE.—The ratings shown upon Scrap Iron will apply only upon scraps or pieces of iron or steel which have value for remelting purposes only.

Screws, Lag; see Bolts.	
Screws, N. O. S., packed.....	4
Sheet Iron and Steel, viz.:	
Cut in strips for Stove Pipe; see Pipe.	
Plain, Galvanized or Corrugated, in crates or bundles..	6
Planished or Russia Iron.....	2

NOTE.—The above rating will apply on sheets of less than one-sixteenth of an inch in thickness.

Sheet Iron Plates or Strips, N. O. S., in kegs or barrels	4
Shingle Bands, in bundles or barrels.....	6
Shoes, Horse, Mule and Ox, in kegs (estimated weight 106 lbs. per keg), L. C. L.....	6
Same, C. L.; see Special Iron.	
†Shoes, Horse, Iron or Steel and rubber combined, packed....	3
Shutters	4
Siding, stamped in imitation of brick or stone, packed or in bundles.....	6
Sinks, loose or in crates or barrels, L. C. L.....	3
Same, C. L.....	4
Siphons, for Flushing Sewers, Cast Iron; see Castings and Forgings.	
Siphons, for flushing Sewers, N. O. S.....	4
Skins, Vehicle; see Boxes.	

I	Class.
IRON AND STEEL ARTICLES—Continued.	
Skelp Iron or Steel, L. C. L.....	6
Same, C. L.; see Special Iron.	
Slabs and Slab Steel, unpacked; see Special Iron.	
Sledges, packed or in bundles.....	4
Slugs for Brake Shoes; see Brake Shoes.	
Special Iron, viz.: (see Note).	
NOTE.—On mixed car loads of articles included in the following "Special Iron" list the car load "Special Iron" rate will apply, subject to the established minimum car load weight.	
Architectural (consisting of Columns, Pedestals, Capitals, Saddles, Door and Window Jambs, Plates, Sills, Lintels, Rolled Beams, Channel Bars and Girders), C. L.	
Axles, Car, C. L.	
Bar, Band, Boiler (including unfinished Boiler Heads, straight or flanged), Hoop Plate and Rod unpacked, L. C. L. and C. L.	
Bar Steel, or Steel Bars, polished or not polished, unpacked, or crated so as to permit easy inspection of contents.	
Blooms and Billets, steel, L. C. L.	
Bolts, loose, five feet or over in length, C. L.	
Bolts, Nuts, Rivets and Washers, packed or in sacks, or in bundles, C. L.	
Boxes, cast iron Service or Stopcock, C. L.	
Boxes, Gas Purifier, unpacked, C. L.	
Brake Beams, C. L.	
Brake Shoes, loose or in kegs, barrels, casks, crates, sacks, or wired in bundles, C. L.	
Brake Shoe Parts, N. O. S., in kegs, barrels, casks, crates, sacks, or wired in bundles, C. L.	
Bridge Material, C. L.	
Car Bolsters, C. L.	
Car Couplers and parts thereof, Drawbars, Drawbar Draft, Rigging and Drawbar Attachments, C. L.	
Castings and Forgings (not to include articles specifically provided for herein, nor Machinery, Machines or parts thereof), unpacked (each piece weighing over 15 lbs.), or packed in kegs, barrels, casks, crates, sacks or wired together in bundles, C. L.	
Cross Ties, C. L.	
Fillings, Sawdust and Rust, C. L.	
Jall Plate, C. L.	
Links and Pins, in kegs, barrels, casks or loose or wired together, C. L.	
Muck and Puddle Bar Iron, L. C. L.	
Nails and Spikes, in kegs or double kegs (estimated weight 106 lbs. per keg and 208 lbs. per double keg), C. L.	
Nails, Cement Coated, in kegs or double kegs (actual weight), C. L.	
Pig Iron, L. C. L. and C. L.	
Pipe, Cast, with or without cement lining, C. L.	
Pipe, Wrought, C. L.	
Pipe Joints or Fittings, consisting of Elbows, Tees, Crosses, Bushings, Plugs, Couplings and Caps (made entirely of iron, and without brass or other trimmings or fixtures), in sacks, barrels, casks, loose or wired together, C. L.	
Plow Clevises, Coulters, Couplers, Disks, Frogs, Heel Bolts, Moulds, Plant Fenders, Plates, Points and Wings, in crates, kegs, barrels or casks, or wired together, C. L.	
Plow Shapes, unfinished, C. L.	

Special Rates or 6th Class, in the absence of Special Rates.

IRON AND STEEL ARTICLES—*Continued.*Special Iron—*Continued.*

Poles and Cross Arms, Electric Light or Railway, C. L.

Railway Track Material, viz.: Angle Bars, Chairs, Fish Plates, Frogs, Splice Bars, Switches, Switch Chairs, Switch Stands, Ties, Tie Plates, Track Braces and Rails (new or second-hand), C. L.

Rods, wire, in coils, L. C. L. and C. L.

Sash Weights, unpacked, C. L.

Scrap Iron, in barrels or casks, or in bulk, C. L.

Shoes, Horse, Mule and Ox, in kegs (estimated weight 106 lbs. per keg), C. L.

Skelp, Iron or Steel, C. L.

Slabs and Slab Steel, unpacked, L. C. L. and C. L.

Stand Pipes, entirely taken apart and K. D., or stand Pipe Material, C. L.

Staples, Fence, in kegs, C. L.

Tanks, Iron or Steel, N. O. S., entirely taken apart and K. D., C. L.

Tires, Vehicle, C. L.

Towers, Tank, entirely taken apart and K. D., C. L.

Trucks, Car (without Motors), C. L.

Tubing, Boiler, C. L.

Tubing, N. O. S., C. L.

Wheels, Car, C. L.

Wire, Iron or Steel, in bundles or coils, or on reels, C. L.

†Spiegel Iron, per ton of 2,240 lbs.; same rates as on Blooms and Billets.

Sponge, Iron, packed, L. C. L. 2

Same, C. L. 5

Spools and Cores, for winding Paper; see Spools and Cores.

Springs, viz.:

Car 6

Vehicle; see Vehicle Materials and Parts of Vehicles.

Spring Keys or Cotters, in kegs or barrels 4

Stand Pipes, entirely taken apart and K. D., or Stand Pipe

Material, L. C. L. 6

Same, C. L.; see Special Iron.

Stairwork 6

Staples, N. O. S., see Hooks.

Staples, Fence, in boxes 4

Staples, Fence, in kegs, L. C. L. 6

Same, C. L.; see Special Iron.

Steel, Granulated; see Shot.

Statuary and Lawn Ornaments, N. O. S. 2

Stop Cock Boxes; see Castings.

Swage Blocks 5

Tablets, Cast Iron, inscribed 4

Tacks, including brass-coated iron Tacks, packed 4

Taggers Iron 4

Tags, Iron; see Tags, Tin.

Tanks; see Tanks.

Telegraph or Telephone Cross Arm Braces 6

Telegraph or Telephone Pole Seats, folded 4

Tiling, Sidewalk, iron and glass; see Tiling.

Timber Dcgs; same as Chains.

Timber Hangers; see Castings and Forgings, N. O. S.

Tires, Locomotive 6

Tires, Vehicle, L. C. L. 6

Same, C. L.; see Special Iron.

I

Class.

IRON AND STEEL ARTICLES—*Continued.*

Toe Calks, in kegs.....	5
Towers, Tank, entirely taken apart and K. D., L. C. L.....	6
Same, C. L.; see Special Iron.	
†Traps, Sewer, Gas or Grease, loose or in barrels.....	4
Tree Protectors, S. U.....	1
Same, K. D., nested.....	3
Troughs, Eave; see Gutters and Guttering.	
Troughs, Feeding or Watering, L. C. L.....	3
Same, C. L.....	4
Trucks, Car (without Motors), L. C. L.....	6
Same, C. L.; see Special Iron.	
Trunk Covering, iron; see Trunk Covering.	
Tubes, empty, for shipping Gas, Acids, or Liquids; see Drums.	
†Tubing, N. O. S., L. C. L.....	6
†Same, C. L.; see Special Iron.	
Tubing Roller, L. C. L.....	6
Same, C. L.; see Special Iron.	
Tubs; see Tuba.	
Turnbuckles; see Buckles.	
Urns	2
Valves; see Valves, Metal.	
Vault Work, L. C. L.....	4
Vault Work, C. L.....	6
Vaults, Grave.....	2
Vaults, N. O. S.; see Safes.	
Ventilators, galvanized iron, L. C. L.....	D1
†Same, C. L., min. wt. 12,000 lbs.....	2
Vises, packed or unpacked.....	4
Washers; see Bolts.	
Washstands or Lavatories, packed, L. C. L.....	3
Same, C. L.....	4
Water Closet Hoppers, Cisterns or Tanks, L. C. L.....	3
Same, C. L.....	4
Water Closets, loose.....	1
Same, boxed or crated.....	3
Water Gates, see Hydrants.	
Wedges, packed.....	4
Weights, Folding Bed; see Castings.	
†Wheel Flanges, in bundles.....	4
Wheels, car, L. C. L.....	6
Same, C. L.; see Special Iron.	
Wheels, Well, packed.....	4
Windlasses, unpacked.....	3
Wire; see Wire.	
Ironing Boards, packed, L. C. L.....	3
Ironing Boards, C. L.....	5
Iron, Sulphate of; see Copperas.	
Same, when shipped to Fertilizer Factories; see Fertilizers.	
†Isinglass	1
Ivory	1
†Ivory Black.....	2

J

Jacks, Wagon.....	3
Jacks and Jackscrews, iron or steel; see Iron and Steel Articles.	
Jadoo, for fertilizing purposes, viz.:	
Liquid, in barrels, half-barrels, casks or kegs, L. C. L.....	4
Same, C. L.....	5

J		Class.
Jadoo, for Fertilizing purposes— <i>Continued.</i>		
Liquid, in cans, packed in wooden jackets, or in bottles, packed in wood, L. C. L.....	1	
Same, C. L.....	3	
Fibre, in bags, L. C. L.....	1	
Same, pressed in bales, L. C. L.....	4	
Fibre, packed or loose, C. L., min. wt. 20,000 lbs.....	5	
Jailwork; see Iron and Steel Articles.		
Japan Dryer, viz.:		
In cans, not boxed.....	1	
In cans, boxed.....	2	
In barrels, kegs or casks.....	3	
Japanware	1	
Japonica	3	
Jars, Glass; see Glass and Glassware.		
Jeans; see Dry Goods.		
Jellies, N. O. S.; see Preserves.		
Jelly, Powdered; see Gelatine Desserts.		
Jelly, N. O. S.; see Preserves.		
Jugs; see Earthenware.		
Juices, Fruit; see Syrups.		
Jute and Jute Butts, in bales.....		A
Jute Waste; see Waste.		

K

Kainit; see Fertilizers.		
Kalsomine; see Wall Finish.		
Kaolin, in sacks, casks, barrels, hogsheads, or tierces, L. C. L..	5	
Same, C. L.....	6	
Kegs, Powder, manufactured of sheet iron; see Iron and Steel Articles.		
Kegs, pressed steel; see Iron and Steel Articles.		
Kegs, empty, N. O. S.; see Barrels.		
Kerosene; see Oil, Coal.		
Kerseys; see Dry Goods.		
Kettles, iron; see Iron and Steel Articles.		
Kilns, Lime, iron; see Iron and Steel Articles.		
Kilns, Lumber Drying, L. C. L.....	3	
Same, C. L.....	6	
Kilns, Portable, for firing decorated China, Porcelain, Pottery, etc., boxed.....	1	
Kindling, Fire, viz.:		
Pine or other woods, in crates, barrels or bundles, L. C. L....	5	
Pine or other woods, C. L., min. wt. 30,000 lbs., Lumber rates.		
Sawdust, Rosin or Tar, mixed, in packages, boxed or crated so as to admit of inspection, L. C. L.....	5	
Same, C. L.....	A	
Kinetoscope; see Mutoscopes.		
Knapsacks	1	
Knives and Forks, iron or tinned iron, boxed.....	1	
Knives, Hay; see Agricultural Implements.		
Knobs, Door, viz.:		
†Mineral, in boxes, barrels or casks.....	4	
†N. O. S., packed.....	3	
Knuckles, Steel, parts of Patent Car Couplers, see Iron and Steel Articles.		
Koalspar, in barrels.....	4	
Kowrie; see Gum.		
Kraut; see Sauerkraut.		
Kryolith; see Cryolite.		

L	Class.
Labels, Paper, in boxes, prepaid or guaranteed.....	2
Labels, Wooden; same as Signs, Wooden.	
Ladders, viz..	
†Iron, L. C. L.....	3
†Wood, K. D. Flat, L. C. L., packed or in bundles.....	3
†Wood, N. O. S., L. C. L.....	2
Rope, packed or in bundles, L. C. L.....	2
Step, L. C. L.....	1
All kinds, straight or mixed, C. L., min. wt. 12,000 pounds....	4
Step, and Chair, combination; see Furniture.	
Ladles, Foundry.....	4
Lampblack, in sacks, boxes, barrels, or casks.....	1
Lamps and Lamp Founts, glass; see Glassware.	
Lamps and Lamp Founts, glass; see Glass and Glassware.	
Same, C. L., min. wt. 20,000 pounds.....	3
Lamp Mantels, packed.....	D1
Lantern Frames, packed.....	1
Lanterns, Glass; see Glass and Glassware.	
Lanterns, Paper, plain or decorated, K. D., Packed.....	D1
Lap Rings; see Iron and Steel Articles.	
Lard, viz. (See Note):	
NOTE.—With Shipments of Lard, no freight charges will be made for ice necessary to preserve same in transit.	
In stoneware, unpacked.....	1
In tin cans, unpacked.....	2
N. O. S.....	B
Lard Compounds and Cooking Oil (products of Cottonseed Oil or Coconut Oil), viz.:	
In glass or stoneware, packed.....	1
In tin cans, unpacked.....	2
In tin cans, packed, or in wood.....	B
Last Blocks, wooden; see Blocks.	
Lasts, Shoe, iron; see Iron and Steel Articles.	
Lasts, Shoe, N. O. S.....	2
Lathing, Iron or Steel; see Iron and Steel Articles.	
Laths, actual weight; see Lumber, common.	
Launches; see Boats.	
Lead, viz.:	
†Acetate of (Sugar of Lead), in sacks or boxes.....	2
Same, in kegs, barrels or casks.....	4
Bar, Sheet, or Glaziers', not packed, L. C. L.....	4
Same, packed, L. C. L.....	5
Same, packed or not packed, C. L., min. wt. 30,000 lbs.....	6
Black; see Plumbago.	
Pig	6
Red and White; see Paints.	
Scrap	5
Sublimate of, in kegs, half-barrels, or barrels.....	5
Sulphate of, in sacks, barrels or casks.....	5
Lead Bases for Stereotype Plates.....	3
Lead Dross and Skimmings.....	5
†Leads, Printers', packed.....	3
Lead Pipe; see Pipe.	
Leaders; see Gutters and Guttering.	
Leather, viz.:	
Loose, L. C. L.....	1
In rolls or boxes, L. C. L.....	2
Loose, or in rolls or in boxes, C. L., min wt. 20,000 lbs.....	4
Artificial, packed.....	2
Leather Board; see Board Leather.	

L	Class.
Leather Scraps, Shavings, or Skivings, in packages or bales (see Note)	5
NOTE.—This classification will apply only upon shipments of scraps, shavings, or skivings, or refuse from the manufacture of Leather Goods, and will not apply on strips cut from Hide Leather.	
Leather Shoe Heels, and Shoe Taps, in boxes or barrels.....	2
Leatheroid Boxes; see Boxes.	
Leaven, Bread, Self-Raising; same as Baking Powder.	
Leaves, Galax; see Trees and Shrubbery—Evergreens.	
Leaves, Palm; see Palmetto.	
Leaves, N. O. S.; see Roots and Herbs.	
Lemon or Lime Juice; see Fruit Juices.	
Lemon Peeling; see Peeling.	
Lemons; see Fruit, Green.	
Lentils, in bags, boxes, or barrels.....	3
Licorice, Powdered, Root, Stick, or in Mass, packed.....	3
†Licorice Mass, packed, C. L.....	5
Life Preservers, packed or in bundles.....	1
Life Rafts.....	1½
Lighters, Cigars; see Cigar Lighters.	
Lighthouse Apparatus, consisting of Lenses, Lanterns, Brass Bearings, Wooden Models, etc.....	1½
†Lightning Rods and Fixtures, packed or in bundles.....	3
Lime, viz.:	
†Agricultural, in bags, L. C. L., and in bulk or bags, C. L., see special Rates.	
Acetate of L. C. L.....	6
Same, C. L.; see Fertilizers.	
†Building, in barrels or casks, actual weight to be charged for:	
C. L., class K, less 10 per cent.	
†L. C. L., 20 per cent higher than C. L.	
†Building, in barrels, and Cement, in bags or barrels, mixed, carload: see Cement.	
Chloride of, in boxes.....	1
Chloride of, in kegs, barrels, casks, or metal drums, L. C. L.	4
Same, C. L.....	6
Chloride of, liquid, in tank cars, C. L.....	6
Liquid, prepared for whitewashing; see Wall Finish.	
Phosphate of, in barrels, L. C. L.....	4
Same, C. L.....	6
Limestone, viz.:	
Ground, in barrels, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
N. O. S.; see Marble and Granite.	
Limes; see Fruit, Green.	
Linings, Flue; see Flue Linings.	
Links; see Iron and Steel Articles.	
Linoleum; see Oilcloth.	
Linsseed; see Seed.	
Lintels, Slate; see Slate Lintels.	
Linters; see Cotton Re-Gins and Linters.	
Liquid Carbonate; see Gas, Carbonic Acid.	
Liquors, Alcoholic, viz.:	
Alcohol, in cans, boxed.....	1
Alcohol, N. O. S.; same as Whiskey.	
Bitters; same as Liquors, N. O. S.	
Gin; same as Whiskey.	
High Wines; same as Whiskey.	
Rum; same as Whiskey.	

L	Class.
Liquors, Alcoholic—Continued.	
Whiskey, Domestic Wines and Domestic Brandies, in glass or stone, packed in bbls.....	2
Same, in glass or stone, packed in boxes or baskets, each package weighing not less than 20 lbs.....	2
Same, in glass or stone, packed in boxes or baskets, each package weighing not less than 20 lbs., C. L., min. wt. 10,000 lbs., release as below to be signed.....	1½
Same, in glass or stone, pkd. in boxes or baskets, each package weighing less than 20 lbs., L. C. L., not taken.	
Same, in glass or stone, in bulk, C. L. or less, not taken.	
Release:	
Provided, further, that the release to apply on shipments of Whiskey, in glass or stone, packed in boxes or baskets, each package weighing less than 20 lbs., car loads, minimum weight 10,000 lbs., etc., read as follows:	
.....hereby release the.....Railroad Company and its connections from all waste and breakage not the result of the negligence of the Railroad Company or its agents.	
Whiskey, Domestic Wines, and Domestic Brandies, in bbls., half-bble., or kegs.....	H
Wines, in iron drums.....	H
N. O. S., in glass, packed in boxes, baskets or barrels.....	1
N. O. S., in wood.....	2
Liquors, iron, in carboys.....	4
Liquors, red, not Alcoholic or malt, in carboys.....	4
Litharge; see Paint.	
Live Animals (other than Domestic Animals), Birds, and Reptiles, straight or mixed, C. L., carrier's option, loaded in standard cars and fully released (valuation not to exceed \$500 per car and so specified in contract); double the highest C. L. rate applying on Live Stock between the same points	
†Live Stock, C. L.; see Special Rates.	
Live Stock, L. C. L.; see Special Rates.	
Locomotive Cabs, S. U., requiring flat or gondola car, min. wt. 4,000 lbs. each.....	D1
Same, K. D. flat, crated or boxed.....	3
Locomotive Tires; see Iron and Steel Articles.	
Lockers, Expanded Metal, L. C. L.....	2
Same, C. L.....	4
†Locks, packed.....	3
Log Loaders; see Machinery.	
Logwood Extracts, in barrels or casks.....	5
Same, N. O. S.....	2
Locking Glasses; see Glass and Glassware (Mirrors).	
Looms; see Machinery and Machines.	
Lounges; see Furniture.	
Lumber, veneered, built-up or compound; see Wood.	
†Lumber Common C. L., min. wt 30,000 lbs.; see Special Rates.	
Same, L. C. L., 50 per cent. higher than C. L. rates.	
†Lumber, Cherry, Mahogany, Walnut, and Sycamore; C. L., min. wt. 30,000 lbs. 3 cents per 100 lbs. higher than Common Lumber, C. L.	
Same, L. C. L.....	6
†Lumber, Maple and Maple Flooring, same as common Lumber.	
†Lumber, Hickory, Dogwood or Persimmon Timber, round or split, C. L., same as common Lumber, C. L.	
Lye, Powdered or Concentrated.....	5
Lye, Concentrated, spent (refuse from soap tanks), in bbls. or iron drums, L. C. L.....	5
Same, in barrels, iron drums or tank cars, C. L.....	6

M		Class.
Macaroni, Spaghetti and Vermicelli, packed, L. C. L.....		3
Same, C. L.....		5
MACHINERY AND MACHINES, C. L. (owners to load and unload), viz.:		
Boilers, Steam, N. O. S.; same as Machinery, N. O. S.		
Cones, Paper, packed.....		5
Generators, Acetylene Gas, min. wt. 20,000 lbs.....		5
Granulators, Tobacco, min. wt. 15,000 lbs.....		3
Ice Machinery, in straight C. L. or mixed C. L. with Galvanized Iron Cans for the manufacture of Ice, min. wt. 20,000 lbs.....		6
Pumping; see Pumps and Pump Material.		
Sewing Machines, min. wt. 15,000 lbs.....		3
Street Sweeping, min. wt. 20,000 lbs.....		5
Well Boring, consisting of auger stems, belts, brake bands, brake levers, bull wheels (wood), casing heads, drilling tools, jars, points, reamers, rig irons, rope sockets, sand pumps, sand reels, sinker bars, sucker rods, temper screws, tongues, and wrenches, min. wt. 20,000 lbs....		6
N. O. S., all kinds, including Boilers, Engines, and parts thereof, straight C. L., min wt. 20,000 lbs.....		6
N. O. S., all kinds (taking sixth class when in straight C. L.), mixed C. L., min. wt. 20,000 lbs.....		6
MACHINERY AND MACHINES, L. C. L., viz.:		
Blowers, Rotary or Exhaust Fans, iron.....		2
†Boilers, Steam, 30 ft. and over in length.....		2
Boilers, Steam, under 30 ft. in length.....		3
Bottling or Bottle Capping Machines.....		1
Brick Machines.....		4
†Chain Belting, or Sprocket Chain, made of less than ½ inch iron, loose.....		3
†Same, made of ½ inch iron or over, loose.....		4
†Chain Belting or Sprocket Chain, packed.....		4
Cotton Compresses, and parts thereof.....		3
Cotton Gins, Feeders and Condensers.....		3
Cotton and Woolen Mill Machinery, viz.:		
Beams and cylinders (warp), spools, bobbins, and shuttles, returned to be refilled.....		6
Beams, packed.....		4
Bobbins, shuttles and spools, wooden, packed.....		4
Cards, hand, packed.....		1
Card Clothing, packed.....		1
Card Flats, packed.....		3
Card Flats, packed, returned to be re-clothed or recovered.		6
Cones, Paper, nested, packed.....		3
Cones, paper, not nested, packed.....		D1
Cylinders, parts of Cotton or Woolen Mill Machinery, shipped separately therefrom, S. U., packed.....		1
Looms		1½
Loom Harness and Reeds.....		1
Loom Harness Shafts or Sticks; see Picker Sticks.		
Rollers, Iron and Steel.....		2
Same, returned to be repaired or recovered, rating to apply in both directions.....		4
Tubes, Paper, parallel (not nested), packed.....		2
Coupling and Shafting.....		5
Crushers, Ore, Stone, and Rock.....		4
Cutters, Meat.....		2
Dusters, Bran, S. U.....		D1
Same, K. D., packed.....		2

M		Class.
MACHINERY AND MACHINES, L. C. L.—Continued.		
Electric Transformers, weighing each 150 lbs. or less.....	1	
Same, weighing over 150 lbs. each.....	3	
Elevator Cars, Passenger or Freight, S. U.....	D1	
Same, K. D.....	3	
Engines, Caloric, Fire, Portable or Stationary.....	3	
Extinguishers, Fire, on wheels; see Extinguishers.		
Fans, Exhaust; see Blowers, Rotary.		
Fence Machines.....	3	
Flour Dressers, Bolting Machines, or Centrifugal Reels S. U.	D1	
Same, K. D.....	1	
Fruit Assorting.....	1	
Fuel Economizers.....	3	
Generators, Gas, and Gas Machines, N. O. S., detachable parts		
K. D., and boxed, crated, or wired together.....	2	
Generators, Acetylene Gas.....	1	
Graders, Road, and Road Machines.....	3	
Grain Conveyors, iron tubes, in sections 12 feet long, or less		
loose, or in crates or bundles.....	5	
Gauges, Steam.....	1	
Granulators, Tobacco.....	2	
Hangers	5	
Hemp Machines; see Agricultural Implements.		
Injectors, N. O. S.....	2	
Lap Sticks.....	4	
Log Loaders.....	4	
Lubricators and Oil Cups, N. O. S.....	2	
Machines, Automatic Slot, boxed.....	1	
Mills, viz.:		
Barilla Bark.....	4	
Burr stone, portable.....	3	
Cotton Seed Oil.....	3	
Flour Roller.....	2	
Rice, S. U.....	1	
Same, K. D., packed.....	3	
Saw; see Machinery and Machines, Sawmills.		
Mowing Machines; see Agricultural Implements.		
Picker Sticks.....	4	
Pillow Blocks.....	5	
Presses, viz.:		
Cotton; see Agricultural Implements.		
Printing, S. U.....	D1	
Same, small and detachable parts removed and packed....	3	
Propellers or Propeller Wheels.....	3	
Pulleys	5	
Pulley and Tackle Blocks.....	5	
Pulley Wheel and Blocks.....	5	
Pumping; see Pumps and Pump Material.		
Purifiers, Middlings.....	D1	
Reaping Machines; see Agricultural Implements.		
Reels, Centrifugal; see Flour Dressers.		
Rollers, Cotton Oil Mill, returned to be repaired, rating to		
apply in both directions.....	4	
Rollers, Sugar.....	3	
Rolls, Grinding and Corrugated.....	3	
Sawmill Gearing and Saws, boxed.....	2	
Sawmills	3	
Seamers, Roofing, for shaping roofing tin.....	3	
Sewing Machines, viz.:		
Not boxed or crated.....	3T1	
Boxed or crated (including parts thereof), S. U.....	1	

M

Class.

MACHINERY AND MACHINES, L. C. L.—*Continued*

Crated, partly K. D., with head or box taken off and placed underneath between the legs, or with the head folded into the body of the case.....	2
Shaftings and Couplings.....	5
Shingle Machines.....	2
Smoke Stacks, N. O. S. (Ship's Option).....	1½
Smoke Stacks, cut in sections, side seams, not closed, nested.	3
Smut Machines.....	3
Spark Extinguishers or Arresters.....	D1
Stave-sawing Machinery.....	3
Street Sweeping, S. U.....	1
†Same, K. D. (brushes crated).....	2
Stump Pullers, K. D.....	4
Tobacco Screws and Fixtures.....	4
Turntables	3
Washing Machines, hand power; see Washing Machines.	
Washing Machines or Laundry Machinery, steam power.....	3
Wheels, Water, turbine.....	3
N. O. S.....	3
Madder	3
Magazines, Powder, iron; see Iron and Steel Articles.	
Magazines, Powder, portable, empty, N. O. S.....	1
Magnesite, Crude, viz.:	
Packed, L. C. L.....	4
Packed or in bulk, C. L., min. wt. 30,000 lbs.....	6
†Magnesia, in boxes.....	2
†Same, in sacks, kegs, barrels or casks.....	4
Magnesia, Sulphate of; see Salts, Epsom.	
Magnesium, Chlorate of, in boxes.....	1
Magnesium, Chloride of, in kegs, bbls., or iron drums, L. C. L....	4
Same, C. L.....	6
Mail Chutes; see Chutes, Mail.	
Malt	D
Malted Milk; see Milk Food.	
Malt, in boxes.....	1
Malt Extract, in Glass, packed; see Ale.	
Malt, Flako; same as Cerealine.	
Malt Sprouts, or Skimmings, in barrels or sacks, L. C. L.....	6
Same, C. L.....	D
Mandrels, Iron or Steel; see Iron and Steel Articles.	
Manganese Ingots or Pigs.....	2
Manganese Metal or Bronze, packed.....	2
†Manganese Ore; see Ore, Manganese.	
Mangers, clay or earthen.....	4
Mangers, Iron; see Iron and Steel Articles.	
Man-hole Covers; see Iron and Steel Articles.	
Manilla	3
Mantels, viz.:	
Iron; see Iron and Steel Articles.	
Slate, packed.....	3
Wood, crated or boxed, L. C. L.....	2
Same, C. L., min. wt. 12,000 lbs.....	3
Manure, Dog or Poultry, for tanner's use.....	1
†Manure, Stable, C. L., min. wt. 30,000 lbs. 20 per cent. less than Fertilizers.	
Maps, boxed.....	1
Maraschino Cherries; see Liquors, N. O. S.	
Marble and Granite, viz.:	
Blocks or Slabs, Marble, Slate, Granite or Stone (including furniture marble), dressed, hammered, chiseled, or polished, N. O. S.....	D1

M

Class.

Marble and Granite—Continued.

Blocks or Slabs, Marble, Slate, Granite, or Stone (including furniture marble), dressed, hammered, chiseled, or polished, boxed or crated (other than tombstones, monuments, or parts thereof), value limited to 40 cents per cubic foot, L. C. L.....	4
Same, C. L., min. wt. 30,000 pounds.....	5
†Blocks or Slabs, Marble or Granite, rough quarried, sawed, sand-rubbed (or slushed), but not dressed, value limited to 20 cents per cubic foot, unpacked, boxed or crated, L. C. L.....	A
†Same, C. L., min. wt. 40,000 pounds.....	L
Chips or Cubes, rough or dressed, for inlaid or mosaic tiling, L. C. L.....	6
Same, C. L., min. wt. 30,000 pounds.....	A
†Crushed Granite, or Rubble, L. C. L.....	A
†Same, C. L., min. wt. 40,000 lbs., 40 per cent. less than Class L.	
Dust Marble, L. C. L.....	6
Same, C. L., min. wt. 30,000 pounds.....	A
†Dust Stone, for Street Paving Purposes, C. L., min. wt. 40,000 lbs., 40 per cent. less than Class L.	
Statuary Marble or Granite; see Statuary.	
Tile Marble; see Tile.	
Tombstones and Monuments; see Monuments.	
Marble or Granite, all kinds, N. O. S.....	1
Marbles, in boxes or casks.....	3
Mariners' Compasses; see Instruments.	
Marking Fluid; see Ink.	
†Marl, Green Sand, in bbls., casks or bags, L. C. L.; see Fertilizers.	
†Marl, Green Sand, C. L., min. wt. 30,000 lbs., 20 per cent. less than Fertilizers.	
Same, in bulk, not taken.	
Matches, properly marked and packed alone (Ship's Option), L. C. L.....	1
†Matches, C. L. (Ship's Option).....	4
Match Splints, packed in cases, L. C. L.....	3
Match Splints, C. L.....	5
Mats and Matting, viz.:.....	
Excelsior Packing Mats.....	4
Same, C. L., min. wt. 20,000 lbs.....	6
Wire, Iron, Steel, Rubber, Sisal, Hair, Hemp, Jute or Cocoa...	2
Oil Press.....	1
Oil Press Cloth or Matting, old, shipped from Oil Mills; see Rags.	
N. O. S.....	1
Mattocks; see Iron and Steel Articles.	
Mattresses; see Furniture.	
Mauls, wooden.....	5
Meal, viz.:	
Alfafa, in sacks or bbls.....	D
Corn, in paper sacks, L. C. L.....	5
Corn, in barrels, estimated weight 200 pounds per barrel.....	D
Corn, N. O. S.....	D
Cotton Seed; see Fertilizers.	
Flax Seed Meal (not Oil Meal); same as Flax Seed.	
Fossil, in bags, L. C. L.....	3
Same, C. L.....	5
Gluten; see Glucose Refuse.	
Linseed Oil Meal.....	D
Oat; see Oatmeal.	

M		Class.
Meal—Continued.		
Peanut		D
Rice; see Rice Meal.		
Measures, Iron or Steel, not nested, L. C. L.....		1
Same, nested, L. C. L.....		3
Nested, or not Nested, C. L., min. wt. 20,000 lbs.....		4
Same, in mixed C. L. with Tinware, Agateware, Granite-ware, etc.; see Tinware.		
Measures, Wooden, L. C. L.....		3
Same, C. L., min. wt. 12,000 lbs.....		5
MEATS, all shipments to be charged at actual weight, viz.:		
Fresh, N. O. S. (including dressed Poultry), prepaid or guaranteed, L. C. L.....		2
Fresh, all kinds (including dressed Poultry), C. L., min wt. 20,000 lbs. (see Note).....		4
NOTE.—No freight charge will be made for the transportation of ice or packing necessary to preserve, in transit, car load shipments of Fresh or Salt Meats, and mixed car load shipments of Fresh Meats and Packing House Products.		
Salt, in bulk, C. L., min. wt. 24,000 lbs.....		B
NOTE.—Mixed car loads of Salt Meat, packed and in bulk, and other articles in Class B, may be taken at the same rate as straight car loads of meat, salted in bulk. This does not in any way affect the classification of shipments of Fresh Meats in mixed car loads with Cured Meats.		
Mixed car loads of two or more of the following general classes, viz.:		
Fresh Meats (dressed Beef, Mutton, Hogs, Poultry, etc.)		
AND		
Cured Packing House Products (Hams, Shoulders, Sides, Beef, Pork, Lard, Pigs' Feet, Tripe, Canned Meats, Smoked or Canned Sausage, Sausage Casings, Grease, Glue Sizing, Glue Scrap, Tallow, etc.)		
AND		
Butter and Butterine,		
In refrigerator cars, prepaid or guaranteed, min. C. L. wt., 24,000 lbs., shall be charged for at the carload rate on each. If actual weight is less than 24,000 lbs., the fresh meat shall be charged for at actual weight and the carload rate; the cured Packing House Products and Butter and Butterine shall be charged for at actual weights and at the classified rate (except that Class B shall apply on such cured Packing House Products as are classified B when in carloads), and the remaining weight necessary to make up the required minimum of 24,000 lbs. will be charged for at the Cured Packing House Product or Class B rate.		
Bacon and Hams, viz.:		
In bulk, L. C. L.....		2
In bulk, C. L., min. wt. 24,000.....		B
In sacks.....		B
In wood.....		B
Beef, viz:		
†Canned, in boxes, L. C. L.....		4
Same, C. L.....		B
Salted, in barrels, half-barrels, and quarter barrels.....		B
Smoked, including Beef Hams, in boxes or barrels.....		B
Dessicated Meats.....		3
Hams; see Bacon.		
Pigs, Feet, in glass, packed.....		2

M	Class.
Meats—Continued.	
Pigs' Feet, Pickled, in wood.....	B
†Pork, Canned, in boxes, L. C. L.....	4
Same, C. L.....	B
Pork, Salted, in barrels, half-barrels, and quarter-barrels.....	B
Sausage, fresh, prepaid or guaranteed.....	2
†Sausage, Bologna or smoked, or canned, packed, L. C. L.....	4
Same, C. L.....	B
†Sausage Casings, barrels or kegs.....	4
Tongues, Pickled, in barrels or kegs.....	4
Tongues, Smoked.....	3
†Tripe, including canned Tripe, in boxes, L. C. L.....	4
Same, C. L.....	B
†N. O. S., in glass or cartons, packed.....	2
†N. O. S., canned, in boxes, L. C. L.....	4
†Same, C. L.....	5
Meats, Cotton Seed.....	3
Meat Cutters; see Machinery and Machines.	
Meat Racks; see Racks.	
Medicines, viz.:	
Patent	1
Drugs and Medicine, N. O. S.....	1
Melodeons; see Musical Instruments.	
†Melons, packed or loose, entirely at owner's risk, prepaid or guaranteed, L. C. L.....	5
†Melons, C. L., prepaid or guaranteed.....	0
Merry-Go-Rounds, or Riding Galleries, K. D., L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3
Meter Boxes, Water, made of cement, including iron covers, L. C. L.....	3
Same, C. L.....	5
Meter Boxes, Cast Iron.....	5
Meters, viz.:	
Electric, boxed.....	1
Gas, boxed (not taken unless boxed).....	1
Water, boxed (not taken unless boxed).....	2
N. O. S.....	D1
Mica, viz.:	
Ground, in bags.....	4
Scrap, in barrels or casks.....	5
†Sheet, in boxes or barrels.....	1
Middlings; Flour rates.	
Military Accoutrements; see Accoutrements.	
Military Equipage; see Equipage.	
Milk and Cream, fresh, in tin cans, or in pails, loaded in refrig- erator cars with Fresh Meats or other Packing House Products (carrier's option).....	1
Milk, Condensed, viz:	
In boxes; see Canned Goods.	
In kegs, half-barrels or barrels, L. C. L.....	3
Same, C. L.....	5
In ten-gallon cans, not boxed.....	2
Milk Food, N. O. S, packed, L. C. L.....	1
Same, C. L.....	3
Milk Shakers, S. U., boxed.....	1
Same, K. D., boxed.....	2
Mill Cinder or Scale.....	6
Millboard Asbestos; see Asbestos Products.	
Millinery Goods, N. O. S. (not Feathers, Plumes, or Stuffed Birds)	1

M		Class.
Mills, viz.:		
Barilla Bark, cotton seed oil, flour (roller) and saw; see Machinery.		
Cane, cob. corn, fanning, hominy, sorghum and sugar; see Agricultural Implements.		
Coffee and Paint, S. U.....	2	
N. O. S.....	2	
Millstones	4	
Millstuff, bran, shorts, and shipstuff.....	D	
Mincemeat in glass or stoneware, packed.....	2	
Same, in cans, boxed, or in pails, kegs or barrels.....	3	
†Same, in paper boxes, boxed.....	3	
Mineral Pulp; see Pulp, Mineral.		
Mirrors; see Glass and Glassware.		
Models of Marine Vessels, boxed.....	3T1	
Molasses, viz.:		
In glass or earthenware, packed, L. C. L.....	2	
Same, C. L., or in mixed C. L. with Molasses, in cans, boxed or jacketed, or in kegs, kits, barrels, half-barrels, or hogsheads.....	5	
In cans, boxed or jacketed, or in kegs, kits, barrels, half-barrels or hogsheads.....	5	
In tank cars, min. wt. 30,000 pounds.....	5	
In mixed C. L. with Preserves, etc.; see Preserves, Fruit Butter and Jellies.		
NOTE.—Molasses in Tank Cars will be handled at an estimated weight of 11.7 lbs. per gallon.		
Monuments, Gravestones and Tombstones, viz.:		
Marble or Granite, cement or concrete, not boxed, freight prepaid at option of initial carrier.....	D1	
Marble or granite, cement or concrete, lettered or not lettered (including parts of monuments, gravestones and tombstones), boxed or crated, value limited to 40 cents per cubic foot, prepaid or guaranteed, L. C. L.....	4	
Same, C. L., min. wt. 30,000 pounds.....	5	
Metal, value over \$300.00; taken only by special contract.		
Metal, packed, value limited to \$300.00, prepaid at option of initial carrier.....	1	
Mops	1	
Mortar Stains; see Paints.		
Moss and Moss Fibre, viz.:		
Peat; see Peat Moss.		
Stable; same as Hay.		
N. O. S, in sacks.....	1	
N. O. S., pressed in bales, L. C. L.....	5	
Same, C. L., min. wt. 20,000 pounds.....	D	
Motes, Cotton; see Cotton Sweepings.		
Motors, Electric, N. O. S.; see Machinery and Machines, N. O. S.		
Motor, Fans, electric; see Fans.		
Motors, Sewing Machine.....	1	
Motor Trucks; see Trucks.		
Moulders' Dust or Sand; see Sand.		
Moulders' Flasks; see Flasks.		
†Moulding, Yellow Pine, for building purposes, not finished or decorated, C. L., same as Common Lumber, C. L.		
Mouldings, viz.:		
Wooden, finished, packed or in bundles.....	2	
Wooden, unfinished, or in the white, loose, or packed, L. C. L.	4	
Same, C. L.....	6	
N. O. S.....	1	

M	Class.
Moulds, viz.:	
Bottle, iron; see Iron and Steel Articles.	
Butter, wooden, in packages, packed in crates or boxes L.	
C. L.....	3
Same, C. L., min. wt. 12,000 lbs.....	5
Cigar, wooden, in boxes or racks.....	3
Ingot, iron; see Iron and Steel Articles.	
N. O. S., in packages, packed in crates or boxes.....	3
Mouse Traps; see Traps.	
Mowers; see Agricultural Implements.	
Mucilage, packed.....	2
Muraline and Muresco; see Wall Finish.	
Musical Instruments, viz.:	
Drums	3T1
Melodeons, Organs (Cabinet), or Pianos, boxed, L. C. L.....	1
Same, L. C. L., not boxed, not taken.	
Same, boxed, wrapped or crated, C. L., min wt. 8,000 lbs...	1
Organs, Pipe, K. D., boxed.....	1
Organ Pipes, boxed.....	1
Piano Playing Attachments; same as Pianos.	
N. O. S.....	1
Muslin Goods; see Dry Goods.	
Mustard, viz.:	
Ground, in boxes.....	2
Prepared, in glass or earthenware, packed, L. C. L.....	2
Same, C. L.....	6
Prepared, in kegs, bbls, or half-bbls., L. C. L.....	4
Same, C. L.....	6
Prepared, in mixed C. L. with Pickles, Vinegar, Sauerkraut, Horse Radish, etc.; see Pickles.	
Mutoscopes and Kinetoscopes, boxed, S. U.....	D1
Same, K. D., and parts thereof.....	1
Muzzles, Animal.....	1

N

Nails, viz.:	
Brass or Copper, packed in boxes or in kegs.....	2
Finishing, N. O. S.....	2
Horse and Mule Shoe; see Iron and Steel Articles.	
Iron or Steel; see Iron and Steel Articles.	
Naphtha; see Oil, Coal.	
Naphthaline, or Moth Balls, in boxes.....	1
Same, in kegs, bbls., or casks, L. C. L.....	3
Same, C. L.....	5
Nautical Instruments, see Instruments.	
Nests, Hens', patent or trap.....	1
Netting, Tennis and Fish, packed or wrapped.....	1
Nitre Cake; see Cake, Nitre.	
Nitro-Glycerine; see Explosives.	
Notions	1
Nutmegs	2
Nuts, Edible, viz.:	
Cocoanuts, packed or in sacks, L. C. L.....	4
Same, C. L.....	6
Almonds, Filberts, Pecans, English Walnuts, Brazil or Cream	
Nuts, in sacks, boxes, barrels, or casks, L. C. L.....	3
Same, straight or mixed, C. L.....	5
Chestnuts, Hickory Nuts, or Black Walnuts, in boxes, barrels, or sacks, L. C. L.....	4
Same, straight or mixed, C. L.....	6

N

Class.

Nuts—Continued.

Peanuts and Chufas, shelled or unshelled in sacks, boxes or barrels, L. C. L.....	4
Same, C. L.....	6
N. O. S., in sacks or boxes.....	2
†N. O. S., in barrels or casks.....	3
N. O. S., shelled, in sacks, boxes, barrels or casks.....	1

O

Oakum	3
Oars, Boats, crated or in bundles, L. C. L.....	3
Same, C. L.....	5
Oat Meal, Rolled Oats, or Shredded Oats; see Food Preparations, Cereal, N. O. S.	
Oat Meal Refuse, for Stock Food.....	D
Oats, N. O. S.: see Grain.	
Ochre; see Paints.	

OILS, viz.:

Castor, viz.:

In glass, packed.....	1
In cans, boxed, L. C. L.....	2
In wood, L. C. L.....	3
In cans, boxed, or in wood, C. L.....	5
Coal, or its products (ship's option), governed by the following rules, viz.:	

Oil Crude and Fuel, Crude Naptha, Crude and Refined Petroleum. Products of Petroleum, such as Lubricating Oils, Benzine, Naptha, Gasoline, and Paraffine, when in barrels or cases, min. C. L. wt. 24,000. When in tank cars, min. C. L. wt. will be the full capacity of the tank, the contents of the tank to be computed at six and four-tenths lbs. per gallon, subject to a min. wt. of 24,000 lbs. When in barrels or half-barrels, C. L. or L. C. L., weight will be computed at 400 lbs. per barrel and 235 lbs. per half-barrel. When in square cans, completely cased, each can containing ten gallons, C. L. or L. C. L., at 80 lbs per case.

Mixed car loads of oil in barrels or cases will be taken at authorized C. L. rates based on the foregoing weights. When less than the aforesaid minimum car loads are shipped, L. C. L. rates will be charged. In no case, however, will less than a car load from one consignor to one consignee and destination on same day be charged more than for a full car load.

Transportation companies do not furnish tank cars. When they are furnished by shippers, transportation companies will pay three-fourths cent per mile run each way, and will return the empty tank to the point of shipment without charge.

Shipment of above articles at rates authorized are entirely at owner's risk of leakage and loss or damage by fire.

Petroleum and its products in tank cars will be delivered only when consigned to parties at points at which they have proper unloading and storage facilities; and when shipments in tank cars are consigned to parties who have not such facilities, the shipments will be returned to the shippers at their own risk and expense.

	O	Class.
OIL—Continued. ■		
In cans (without jackets), unpacked, L. C. L.....		1
In cans (jacketed), unpacked, L. C. L.....		2
In cans, boxed, L. C. L.....		3
In cans, C. L.....		4
†In bbls., carrier's convenience, L. C. L.....		4
In barrels, C. L.....		6
In tank cars, C. L.....		6
†In iron casks or drums (Coal or Kerosene, Naphtha, Benzine and Gasoline), actual weight, L. C. L.....		4
Same, C. L.....		6
Cocoa, in original packages.....		2
Cocoa, in barrels.....		3
Cooking. see Lard Compounds.		
Corn; same as Oil, Cotton Seed.		
Cotton Seed, in barrels, governed by the following rules, viz.:		
First—Inasmuch as the gross, tare, and net weight of each barrel is plainly marked on the head of the barrel, when shipments are loaded at mills, agents at shipping points will require shippers to load marked head up, ascertaining the gross weight from each barrel and billing accordingly.		
Second—In cases where shippers fail to so load, agents will carefully weigh on track scales and bill at weight so ascertained.		
Third—When shipments are hauled to depots, the gross weight must be ascertained from each barrel.		
Fourth—In cases where billing fails to show shipments to have been weighed at point of origin or in transit, receiving lines must in all cases bill at weights ascertained in accordance with Rules 1 and 2.		
If there are no track scales at the junction points, weights must be ascertained at destination. By destination is meant the point where final delivery is effected, or delivery is made to connecting lines at the gateways of the territory covered by this classification.		
Fifth—The minimum C. L. weight of Cotton Seed Oil in barrels will be 24,000 lbs.		
In barrels, L. C. L.....		4
†In barrels, C. L.....		A
Cotton Seed in tank cars (see Note).		

NOTE.—Shipments of Cotton Seed Oil, in tank cars, will be billed at shell capacity of tank, computed at 7 1-2 lbs. per gallon, and settlement will be made at destination on basis of actual weights, subject to a minimum weight of 125 barrels of 50 gallons each, at 7 1-2 pounds per gallon, unless shell capacity be less, in which case shell capacity of 7 1-2 lbs. per gallon shall be charged for.

†In tank cars, C. L.....	A
Creosote, Pine, Pine Tar and Rosin, in barrels, L. C. L.....	4
Same, C. L.....	6
Same, in tank cars, min. C. L. wt. capacity of tank.....	6
Dead, of Coal Tar, in barrels, L. C. L.....	4
Same, in barrels or tank cars, C. L.....	6
Japan, in bbls., L. C. L.....	3
Same, C. L.....	5
Kerosene; see Oil, Coal.	
Lard and Linseed, in barrels, L. C. L.....	4
Lard and Linseed, in barrels or tank cars, C. L. (see Note)...	5

NOTE.—The minimum C. L. weight of Linseed Oil, in tank cars, will be the shell capacity of the tank, computed at 7 1-2 lbs. per gallon.

O		Class.
OIL—Continued.		
Lubricating, the product of Coal Oil; see Oils, Coal.		
Miners' Petroleum Hard Oil; see Coal Oil.		
Palm, crude, in wood.....	4	
Peanut, in barrels, L. C. L.....	4	
Same, C. L.....	6	
Peanut, in tank cars, C. L.....	6	
Sassafras, in glass or cans, boxed.....	D1	
Sassafras, in iron drums.....	1	
Tallow, in glass or cans, packed.....	1	
Same, in barrels.....	3	
Tanner's in wood, L. C. L.....	4	
Same, C. L.....	6	
Transil; see Coal Oil.		
N. O. S., in glass or cans, packed.....	1	
N. O. S., in barrels.....	3	
Oil Cabinets and Tanks, combined, crated, with pumps detached and crated.....	1	
Oilcloth, viz.:		
Floor, baled.....	1	
Floor, boxed, 16 feet long or over.....	1	
Floor, boxed, less than 16 feet long.....	2	
Table, oil or enameled.....	2	
Not boxed or baled; not taken.		
Oilers, or Oiling Cans, tin; see Tinware.		
Oilers, or Oiling Cans, N. O. S.....	1	
Oil Press Cloth, or Matting; see Mats.		
Oil Tank Wagons; see Vehicles.		
Oil Well Outfits; see Machinery, Well-Boring.		
Oleomargarine; see Butterine.		
Olives, viz.:		
In glass or earthenware, packed, L. C. L.....	2	
In kegs, barrels or casks, L. C. L.....	4	
In glass or earthenware, packed, or in wood, C. L.....	6	
In mixed C. L. with Pickles, Vinegar, Sauerkraut, Mustard (prepared), etc.; see Pickles.		
Omnibuses; see Vehicles.		
Onions; see Vegetables.		
Onion Sets; Onion rates.		
Optical Goods, N. O. S., consisting of Spectacles, Eye-Glasses, Opera, Field or Marine Glasses, Microscopes, Hand Telescopes and Lenses therefor, boxed (see Note).....	D1	
NOTE.—Telescopes and Telescopic Lenses, N. O. S., taken only by special agreement.		
Oranges; see Fruits, Green.		
Orange Peeling; see Peeling.		
Ordnance Stores, N. O. S.....	1	
Ore, Stone and Rock Crushers; see Machinery and Machines.		
Ores, viz. (see Note):		
NOTE.—Specimens or Samples of Ores must be prepaid or guaranteed.		
Actinolite; same as Asbestos.		
Chrome; see Paints.		
Copper, L. C. L.....	5	
Same, C. L., min. wt. 30,000 pounds.....	6	
Gold, packed in barrels or casks, value limited to \$20 per ton, L. C. L.....	5	
Same, C. L., min. wt. 30,000 pounds.....	6	

O

Class.

Ores—*Continued.*

Graphite, in sacks, barrels, or casks, L. C. L.....	6
†Graphite, crude or ground, C. L., min wt. 40,000 lbs.....	L
†Iron, L. C. L.....	6
Same, C. L., min. wt. 40,000 lbs.....	L
†Manganese, C. L., min. wt. 40,000 lbs.....	L
Mica, value limited to \$50 per ton.....	4
Purple (Pyrites Cinder or Refuse or Dross).....	A
Silver, value limited to \$20 per ton, and so expressed in bill of lading, L. C. L.....	5
Same, C. L., min. wt. 30,000 pounds.....	6
Sulphur, in casks or barrels, L. C. L.....	5
Same, C. L., min. wt. 30,000 pounds.....	6
Zinc, value limited to \$20 per ton, and so specified in bill of lading, packed, L. C. L.....	5
Same, packed or in bulk, C. L., min. wt. 30,000 pounds....	6
†Zinc, Copper, Gold, Lead, Silver or Tin, value limited to \$5.00 per ton, 2,000 lbs., C. L., min wt. 40,000 lbs.....	K
†Same, L. C. L., 20 per cent. higher than Class K.	

Organs; see Musical Instruments.

Osnaburgs; see Dry Goods.

Outfits, viz.:

†Artisan Well Diggers', C. L., min. wt. 20,000 lbs.....	N
Contractors' or Graders', L. C. L.....	2
†Contractors' or Graders', such as carts, wheelbarrows, tackle, tools, etc., mixed carloads, with or without live stock (attendant accompanying shipment will be charged regular passenger fare) min. wt. 20,000 lbs.....	N
Cobblers', consisting of Tools; Nails, Lasts and Stands.....	2
Contractors', on their own wheels; Special Rates.	
Shooting Galley, K. D., L. C. L.....	1
Same, C. L., min. wt. 20,000 pounds.....	3

Ovens, Sand; see Stoves and Ranges.

Ovens, N. O. S., viz.:

S. U.....	D1
S. U., crated.....	1
K. D., boxed or crated.....	2
Ox Bows and Yokes.....	3

Oysters and Clams, viz.:

In glass, packed.....	1
In cans or kegs, L. C. L.....	3
Same, C. L.....	5
Shell, in sacks or barrels, L. C. L.....	4
Shell, C. L.....	6

P

Packing, viz.:

Asbestos; see Asbestos Products.

Hemp, Jute, Metallic or Rubber..... 3

Packing Drums, wooden; see Drums.

Padlocks; see Locks.

Pads, Sweat; see Saddlery.

Pails and Dishes, paper, folded or packed flat in bundles, L. C. L. 3
 Same, C. L., min. wt. 20,000 lbs..... 5Pails, Dishes and Plates, paper, nested solid, packed or in bundles, L. C. L..... 3
 Same, C. L., min. wt. 20,000 lbs..... 5

Pails, N. O. S.; see Tubs.

P		Class.
Paintings, Pictures, and Chromos, boxed, (valuation to be expressed in bill of lading), viz.:		
Valuation over \$200 per box; taken only by special contract.		
Valuation over \$50, and not over \$200, per box.....		3T1
Valuation \$50 per box or less.....		1
Paints, Putty, Red and White Lead and Carrara, viz.:		
In pails, or in tin cans (without jackets), unpacked, L. C. L..		1
†In tin cans (jacketed), wooden buckets, or galvanized iron drums, unpacked, L. C. L.....		3
In cans, pails, buckets, or galvanized iron drums, boxed, crated or packed in barrels, L. C. L.....		4
†Bulk, dry, in boxes, L. C. L.....		3
Bulk, liquid, in kegs (wooden, or pressed steel) kits, barrels or casks, or in tin kegs with flat tops, enclosed in veneer or sheet metal jackets, L. C. L.....		4
C. L., straight or mixed.....		5
Earth or metallic, dry, in sacks, bbls. or casks, L. C. L.....		5
Same, C. L., min. wt. 30,000 lbs.....		6
Palmetto Tanning; see Extracts, Tanning.		
Palmetto or Palm Leaves, viz.:		
In bundles or boxes, L. C. L.....		4
Pressed in bales, L. C. L.....		5
In bundles, boxes, or pressed in bales, C. L., min. wt. 20,000 pounds		D
Paneling; see Woodwork.		
Panoramic Outfit; see Scenery.		
Pans, Sheet Iron or Dripping; see Hollowware.		
Paper, viz. (see Notes):		
NOTE.—Unless otherwise specified, all printed forms, and all unprinted forms cut to size and ready for immediate use, will be rated as stationery, N. O. S.		
NOTE.—Roofing Paper, in rolls, each roll containing liquid cement, tin roofing caps or nails, sufficient to lay the Paper, may be carried at the ratings applying on the Paper.		
Blotting, Bullding, Carpet Lining, News Printing (not glazed or calendered), Pasteboard, Pulpboard, Strawboard, Roofing, and Paper Wrappers (unprinted); also Wrapping, unprinted, in rolls or folded flat, L. C. L.....		5
Same, C. L.....		A
Cardboard, L. C. L.....		3
Same, C. L.....		5
Cigarette, in boxes.....		1
Crepe		1
Fly, L. C. L.....		1
Same, C. L., min. wt. 30,000 lbs.....		4
Newspapers (patent insides).....		2
Sand, Flint or Emery.....		3
Tollet, packed or in rolls or bundles.....		5
Wall, packed or in bundles, L. C. L.....		2
Same, C. L.....		4
Waste or Scrap, in sacks or bundles.....		3
Same, in barrels or hogsheads.....		4
Same, pressed in bales.....		A
Wrapping, printed.....		5
N. O. S., ruled or unruled, L. C. L.....		3
Same, C. L.....		5
Paper Bags; see Bags.		
Paper Barrels; see Barrels.		
Paper Bottle Covers; see Covers.		
Paper Boxes; see Boxes.		
Paper Box Blanks; see Boxes, empty, paper folding.		

P	Class.
Paper Card Forms, unprinted; same as Paper, N. O. S	
Paper Cartridge Shells; see Cartridge Shells.	
Paper Collars, packed.....	1
Paper Confetti, packed or in sacks.....	1
Paper Dishes; see Pails.	
Paper Hangings, in boxes, crates or bundles.....	2
Paper Holders and Cutters (for holding and cutting paper in rolls), in crates or boxes.....	1
Paper Labels; see Labels.	
Paper Pails; see Pails.	
Paper Pads or Tablets, and Blank Books, with flexible paper backs, in bundles, crates or boxes, L. C. L.....	3
Same, C. L.....	5
†Paper Roofing, Asphaltum, Pitch, Tar and Roofing Gravel, in mixed C. L., min. wt. 30,000 lbs.....	A
Paper Washers, in boxes.....	2
Same, in barrels.....	3
Paper Wrappers, printed.....	5
Paperware, N. O. S.....	1
Papier Mache, L. C. L., boxed.....	1
Papier Mache, C. L., min. wt. 20,000 lbs.....	3
Parachute and Balloon Outfit; see Balloon Outfit.	
Paris Green; see Paints.	
Paris White; see Paints.	
Partitions, rolling or folding, wood, or wood and iron combined, packed, L. C. L.....	3
Same, C. L.....	5
Paste, Carpet Cleaning; see Washing Compounds.	
Paste, Chicle.....	2
Paste, Flour, in glass, cans, or flexible tubes, packed or in buckets or tubs.....	2
Paste, Flour, in barrels.....	6
Paste, Wall Cleaning; see Compounds, Wall Cleaning.	
Patterns, wood or metallic.....	1½
Paving Blocks; see Blocks.	
Paving Composition, composed of Sand, Tar, Asphaltum or Cement; Asphalt rates.	
Peaches; see Fruit.	
Peaches, Powdered (Tobacco Flavoring), packed in cans or drums, value limited to 15 cents per lb.....	3
Peach Stones; see Seed.	
Peanut Cribble, Flour, Grits, Bran, and Hulls, L. C. L.....	5
Same, C. L.....	6
Peanuts; see Nuts.	
Pearl Ash.....	5
Pears; see Fruit.	
Peas, viz.:	
†Dried or Split, N. O. S, in boxes, sacks or barrels, L. C. L.	4
Dried or Split, N. O. S., in boxes, sacks, or barrels, C. L. ..	5
Cow, Clay, and Field.....	D
Peat or Peat Moss, in sacks, bales, barrels, or casks, L. C. L.....	4
Same, C. L.....	A
Peavies; see Cant Hooks.	
Pebbles, Grinding (used in Pulverizing Mills); Cement rates.	
Pecans; see Nuts.	
Peeling, Orange and Lemon, packed.....	2
Pegs, Shoe, in bags.....	1
Same, in barrels or boxes.....	2
Peltries; see Hides.	
Pencils, Slate, boxed.....	2
Pepper and Spices, in bags, boxes or barrels.....	2

P	Class.
Perfumery	1
Pertroleum· see Oil, Coal.	
Petroline or Petrolatum; see Vaseline.	
Phonographs and Graphophones, boxed, S. U.....	D1
Same, K. D.....	1
Phosphate of Lime; see Lime.	
Phosphate, Sodium, in boxes.....	1
Phosphate, Sodium, in kegs, barrels, or casks.....	4
Phosphated Beverages (not Extracts) and Fruit Phosphates (not Extracts), ready for use; see Water, Aerated, Carbon- ated, and Mineral.	
†Phosphorus, taken only in hermetically sealed tin cans, packed in cases.....	1½
Photographic Material, N. O. S.....	1½
Pianos; see Musical Instruments.	
Piano Stools; see Furniture.	
Picker Sticks; see Machinery.	
Pickers, Cotton, raw hide.....	2
Pickers, Leather Loom; see Machinery and Machines, N. O. S.	
Pickles, viz.:	
In glass, L. C. L.....	2
In buckets or pails, L. C. L.....	3
In kegs, barrels, or casks, L. C. L.....	4
In glass, or in wood, straight or mixed, C. L.....	6
In mixed C. L. with Vinegar, Sauerkraut, Mustard (prepared), Horse Radish, Catsup, Table Sauces and Olives, in glass or earthenware, packed, or in wood.....	6
Picks; see Iron and Steel Articles.	
Picture Backing, Packed or in bundles, L. C. L.....	4
Same, C. L.....	6
Picture Frames; see Furniture.	
Pictures; see Paintings.	
Ple, or Ple Preparation, in boxes, or in glass or stoneware, packed	2
Same, in cans, boxed, or in pails, kegs, or barrels.....	3
Pigeons, Clay: see Targets.	
Pigeon (Clay) Traps; see Traps.	
Pig Iron; see Iron and Steel Articles.	
Pigs' Feet; see Meats.	
Pile Drivers on their own wheels; same as Shovels, Steam.	
Pillows and Bolsters, feather.....	D1
Pillows and Bolsters, N. O. S.....	1½
Pilots, Locomotive.....	1
Pinions, Street Car; see Machinery.	
Pineapples; see Fruit, Green.	
Pins, viz.:	
Coupling, iron or steel; see Iron and Steel Articles.	
Insulators; see Telegraph Insulator Pins.	
Ten Pins and Balls; see Ten Pins.	
Tent; see Tent Pins.	
N. O. S. wooden; see Woodenware.	
Pipe, viz.:	
†Block Tin, in casks.....	2
†Copper, Brass, and Metal, N. O. S., not boxed.....	2
†Same, boxed.....	3
†Earthen and Concrete, Drain, Tile or Sewer, L. C. L.....	K
†Same, C. L., min. wt. 20,000 lbs.....	P

NOTE.—Mixed car load shipments of Earthen and Concrete Pipe or Tile, Fire Brick and Fire Clay, and Flue Linings, earthen, may be taken at the highest car load rate applying on any one of the articles named.

P	Class.
†Heating Furnace, galvanized iron or tin (not nested), crated or boxed.....	1½
Same, (nested), or crated or boxed.....	2
Iron; see Iron and Steel Articles.	
Lead, in coils or on reels, N. O. S., L. C. L.....	4
Lead, in boxes or casks, or on reels enclosed with boards or slate, L. C. L.....	5
Lead, C. L.....	5
Sheet Iron, Spiral; see Iron and Steel Articles.	
Stove, and Elbows, loose or wired in bundles, L. C. L.....	D1
Same, boxed or crated, L. C. L.....	1½
Same, loose, wired in bundles, boxed or crated, C. L., min. wt. 12,000 lbs.....	3
Stove, side seams not closed, nested, wired in bundles, or crated, L. C. L.....	4
Same, C. L.....	5
Same, in mixed C. L. with Stoves and Ranges; see Stoves and Ranges	
Tin, N. O. S. (not nested), crated or boxed.....	D1
Same (nested) crated or boxed.....	2
Wooden, and Bored Logs, L. C. L.....	4
Same, C. L.....	6
Terra Cotta, in boxes or crates, L. C. L.....	4
In casks, barrels or tierces, L. C. L.....	5
Loose, L. C. L.....	2
Packed or loose, C. L.....	6
Pipe Fittings; see Fittings.	
Pipe Covering, Asbestos; see Asbestos Products.	
Pipe Covering, Magnesia, L. C. L.....	3
Same, C. L.....	5
Pipes, Organ; see Musical Instruments.	
Pipes, Tobacco, in boxes.....	1
Pitch, in barrels or casks, L. C. L.....	6
†Same, C. L.....	K
†Pitch, Asphaltum, Roofing Paper, Tar and Roofing Gravel, in mixed C. L., min. wt. 30,000 lbs.....	A
Pith Corn Stalk, packed or in sacks, L. C. L.....	D1
Same, C. L. min. wt. 20,000 lbs.....	4
Plaids; see Dry Goods.	
Planers; see Machinery and Machines.	
Planters; see Agricultural Implements.	
Plants; see Trees and Shrubby.	
Plaster, viz.:	
†Calced, Wall, Stucco, Building, Moulding, Finishing and Decorating, C. L., min. wt. 40,000 lbs., same as Cement, C. L.	
†Same, L. C. L.; same as Cement, L. C. L.	
†Land; same as Agricultural Lime.	
Plaster of Paris, L. C. L.....	6
Same, C. L.....	A
Plaster Boards, L. C. L.....	4
Same, C. L.....	6
Plaster Castings.....	1
†Plated Ware, Silver (solid silverware not taken) and White Ware.	1
Plates, Battery, lead, in crates, boxes or barrels, L. C. L.....	3
Same, C. L.....	6
Plates, Bronze, packed or in bundles.....	1
Plates, Engravers', boxed.....	1
Plates, Paper; see Pails, Paper.	
Plates, Wooden; see Woodenware.	
Platforms, Street Car; see Vehicle Materials and Parts.	
Plows and Plow Material; see Agricultural Implements.	

P		Class.
Plow Iron, Plow Steel and Iron Plow Parts, etc., see Iron and Steel Articles.		
Plugs, Tie, wooden, L. C. L.....	4	
Same, C. L.....	6	
Plumbago, Black Lead or Graphite (ship's option), in boxes, barrels or sacks.....	4	
Plumbers' Material, N. O. S., in boxes or casks.....	2	
Points, Glaziers', Zinc, in boxes.....	2	
Same, in kegs or barrels.....	4	
Pokes, Animal.....	1	
Poles, viz.:		
Bamboo, in bundles, L. C. L.....	D1	
Same, C. L., min. wt. 20,000 lbs.....	3	
Curtain; see furniture.		
Fishing; see Fishing Poles.		
Hoop; see Barrel Material.		
Pike; see Cant Hooks.		
Railway, or Electric Light, iron; see Iron and Steel Articles.		
Tent, wooden, in bundles, L. C. L.....	3	
Same, C. L.....	5	
Telegraph or Telephone, L. C. L.....	4	
†Same, C. L.; same as Common Lumber, C. L.		
Trolley, iron for Electric Railway cars.....	3	
Vehicles; see Vehicle Materials.		
Polishing Powders and Compounds; see Powders.		
Polish, Furniture, viz.:		
In glass or earthenware, packed.....	1	
In cans, not boxed.....	1	
In cans, boxed.....	2	
In kegs, barrels or casks.....	3	
Polish, Metal, packed.....	3	
Polish, Stove and Shoe; see Blacking.		
Popcorn Booths; see Booths.		
Popped Corn, Plain or Sugared; see Confectionery.		
Porcelain Ware.....	1	
Porch Supports, Iron; see Iron and Steel Articles.*		
Pork; see Meats.		
Porter; see Ale.		
Post-hole Diggers and Drain Cleaners, L. C. L.....	3	
Same, C. L.....	5	
Post-Office Boxes; see Boxes.		
Posts, clay and iron, combined, L. C. L.....	4	
Same, C. L.....	6	
Posts, Bumping, wood or iron, or iron and wood combined, L. C. L.	4	
Same, C. L.....	6	
Post Hitching, Iron Image or Statues; see Iron and Steel Articles.		
Posts, Fence, Iron; see Iron and Steel Articles.		
Posts, wooden, with cement bases, L. C. L.....	4	
Same, C. L.....	6	
Potash, viz.:		
N. O. S.....	5	
Chlorate, packed.....	3	
German, Muriate and Sulphate, N. O. S., L. C. L.....	5	
Same, C. L.....	6	
German, Muriate and Sulphate, when shipped to fertilizer factories; see Fertilizers.		
Potato Flour; see Flour.		
Potatoes; see Vegetables.		
Pots, Glass-House, earthenware, used in glass manufactories for melting glass, L. C. L.....	3	
Same, C. L.....	6	
Pots, Watering.....	1	

P	Class.
Poultry, viz.:	
Dressed; see Meats.	
Live, in coops or crates, L. C. L.....	1
Same, C. L.; same as Horses and Mules, C. L., when Live Stock contract is executed.	
Poultry Grit; see Rock.	
Powder, viz.:	
Baking and Yeast, L. C. L.....	3
Same, C. L.....	4
Bleaching; see Lime, Chloride of.	
Cattle, Horse, or Condition; see Food, Animal or Poultry.	
Explosives; see Explosives.	
Polishing	3
Soap and Washing; see Soap and Washing Powders.	
Stereotypers' Backing, in packages.....	4
Powdered Jelly; see Jelly.	
Powers, Dog and Horse; see Agricultural Implements.	
Preservative, Food; see Food Preservative.	
Preserves, Fruit Butter and Jellies, viz.:	
In glass or earthenware, packed, L. C. L.....	2
In cans packed, or in wood, L. C. L.....	3
In glass, earthenware, or cans packed or in wood, C. L.....	5
In mixed C. L. with Syrups, N. O. S. (not including Fountain Syrups).....	5
Presses, viz.:	
Cider and Cotton; see Agricultural Implements.	
Copying	2
Hay; see Agricultural Implements.	
Printing; see Machinery and Machines.	
Wooden Barrel; see Barrel Followers.	
Printed Advertising Matter, in boxes, crates or bundles, prepaid or guaranteed, L. C. L.....	2
Same, C. L.....	4
Printers' Cases, Cabinets, Stands and Racks, S. U., L. C. L.....	1
Same, K. D., L. C. L.....	2
Same, S. U., or K. D., C. L. min. wt. 16,000 lbs.....	3
Printers' Chases, iron, in bundles, crates or boxes.....	2
Printers' Rollers.....	2
Printers' Roller Composition.....	2
Prints; see Dry Goods.	
Prison Work; see Iron and Steel Articles.	
Projectiles, not loaded, L. C. L.....	1
Same, C. L.....	3
Props, Clothes; see Clothes Props.	
Protectors, Tree, iron; see Iron and Steel Articles.	
Pruners, Tree; see Agricultural Implements.	
Prunes; see Fruit.	
Pulley Bushing, wooden.....	4
Pulleys, Sash or Window; see Iron and Steel Articles.	
Pulleys and Pulley Blocks and Wheels; see Machinery and Ma- chines.	
Pulp, Mineral.....	5
Pulp, Tomato, in kegs, barrels, or casks, L. C. L.....	4
Same, C. L.....	6
Pulp, Wood (not Pulp Boards), in sacks, bundles, or packed, L. C. L.....	5
Same in sacks, bundles, packed, or in bulk, C. L.....	A
Pulp Boards, wood; see Paper.	
†Pumice Stone, ground or unground, in packages.....	3
Pumps, viz.:	
Air, hand, packed.....	1
Iron, N. O. S., including Pipe, Fittings, Fixtures and parts....	3

P		Class.
Pumps—Continued.		
Oil Cabinet Pumps, crated.....		1
Steam Pumps and Pumping Engines; see Machinery and Machines, N. O. S.		
Wooden, and Wooden Pump Material, L. C. L.....		4
Same, C. L.....		6
N. O. S., including Fittings, Fixtures and parts.....		2
Purifiers; see Machinery and Machines.		
Purple Ore; see Ores.		
Putty; see Paints.		
Pyrites; see Fertilizers.		
Pyrites Cinder, or Refuse or Dross.....		A

Q

Quartz, granulated; see Crushed Granite.		
Quicksilver, in iron flasks.....		1
Quills or Plumes, in bales or packages.....		D1
Quilts and Comforts; see Dry Goods.		
Quilting Frames K. D., in bundles.....		2
Quoins, Printers', wooden.....		4

R

Racks, viz.:		
†Barrel (Racks and Stands), portable, in bundles or crates, L. C. L.....		3
Same, C. L.....		4
Bicycle; see Bicycle Stands or Racks.		
Bottle (Racks or Coverings), wooden, completely K. D., and packed in boxes or barrels, L. C. L.....		3
Same, C. L.....		5
Combination Display Racks and Trucks.....		2
Hat; see Furniture.		
Hay, iron; see Iron and Steel Articles (Mangers).		
Horse Shoeing, K. D.....		3
†Meat, Butchers', in boxes or crates, S. U.....		1
Same, K. D., in bundles.....		3
Meat, returned; see boxes, empty, returned.		
Music; see Furniture.		
Radiators or Heaters, steam or water, L. C. L.....		3
Same, C. L.....		5
Rags, viz.:		
In sacks or crates.....		3
In barrels or hogsheads.....		4
Pressed in bales.....		A
†Rags, Bones and Scrap Iron, mixed C. L. min. wt. 30,000 lbs..		A
Rail Benders; see Iron and Steel Articles.		
Railing, Iron; see Iron and Steel Articles.		
Railroad Car Trucks; see Iron and Steel Articles.		

RAILROAD ROLLING STOCK EQUIPMENT (not including Street or Tramway Cars, for which see Vehicles), viz.:		
Car Bolsters, iron or steel; see Iron and Steel Articles.		
Car Bolsters, wooden, L. C. L.....		4
Same, C. L.....		6
Cars, Hand, lever or crank, including Motor Inspection Cars for railway use, viz.:		
S. U., L. C. L.....		1
S. U., C. L., min. wt. 20,000 lbs.....		5

R

Class.

RAILWAY ROLLING STOCK EQUIPMENT—*Continued.*

K. D., L. C. L.....	2
K. D., C. L.....	6
Cars, loaded on flat or gondola cars, L. C. L.....	1
Same, C. L.....	6
Cars and Locomotives, Standard Gauge, on their own wheels, subject to the following rules:	

BASIS FOR CALCULATION OF FREIGHT.

Mileage rates between points governed by this Classification will be computed upon the basis of the shortest all-rail standard gauge mileage, by usual routes of transportation, plus actual arbitraries, subject to a minimum distance of 75 miles, and governed by the mileage shown in the "Official Guide."

PASSING ATTENDANTS IN CHARGE.

Attendants in charge of Passenger, Sleeping, Dining, Baggage, Mail and Express Cars, must pay full fare in both directions. Attendants in charge of Locomotives, other than Dead Locomotives, may be passed free, but must pay full fare returning. Locomotives, Dead, must be accompanied by an attendant who will be passed free and will be returned over the same line.

Parlor, Sleeping and Dining Cars.....12c. Per mile.
Coaches, Baggage, Mail and Express Cars.....10c. per mile.
Box, Cab, Stock and Tank Cars.....6c. per mile.
Coal, Gondola and Dump Cars.....5c. per mile.
Flat Cars.....4c. per mile.

When two or more standard-gauge Flat Cars are offered for shipment, and one or more are loaded on another on its own wheels, the rate will be 3c. per mile for each car so loaded and 4c. per mile for the car on its own wheels.

Locomotives and Tenders, moved by their own power, owner to furnish fuel and crew, carrier to furnish pilot (Carrier's Option).....30c. per mile.

Locomotives and Tenders, dead, connecting rods properly attached and in place, small parts to be taken off and boxed (Carrier's Option).....35c. per mile.

Locomotives and Tenders, loaded wholly on flat cars, to be loaded and unloaded by owners, or at their expense; same as Machinery, N. O. S., C. L.
(See Note.)

NOTE.—Small or detachable parts, such as Injectors, Lubricators and other brasses, shall be packed and shipped separately in box cars, free of charge, in order to avoid loss en route; billing for the parts to show reference to the billing for locomotives.

Railways, Cash; see Cash Railways.

Railways, Miniature, K. D., L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3

Raisins; see Fruit, Dried.

Rakes; see Agricultural Implements.

Ramie Noils or combings, in sacks or bales.....	2
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Ranges; see Stoves.

Range Boilers; see Boilers.

Rasps; see Files.

Rattan, packed or in bales, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3

Rat Traps; see Traps.

Reapers; see Agricultural Implements.

R	Class.
Red Lead; see Paints.	
Reeds, Willow or Cane, packed or in bales, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3
Reels, viz.:	
Cable, empty, L. C. L.....	3
Same, C. L., min. wt. 15,000 lbs.....	5
Hose (Fire Extinguishers); see Vehicles.	
Hose, iron, K. D., packed.....	2
Hose, Garden and Lawn, viz.:	
S. U., L. C. L.....	D1
K. D., packed, L. C. L.....	1
K. D., or S. U., C. L.....	4
Reflectors (not Looking Glasses or Mirrors), packed.....	1
Refrigerators; see Furniture.	
Re-gins; see Cotton Re-gins and Linters.	
Registers, Cash, and Railway Fare Registers; see Cash Registers.	
Registers, Warm Air; see Raditors.	
Replacers, Car; see Iron and Steel Articles.	
Retorts, viz.:	
Clay, L. C. L.....	6
Clay, C. L.; same rates as Brick, Fire, C. L.	
Copper	2
Iron; see Iron and Steel Articles.	
Soda Fountain.....	3
Rice, viz.:	
Crystal or Prepared, L. C. L.; see Food Preparations, Cereal.	
Crystal or Prepared, C. L., in sacks or bulk, for brewing	
purposes, shipped direct to breweries.....	D
Rough	D
Cleaned, in sacks, boxes, kegs or barrels.....	6
Rice Bran, Chaff and Middlings.....	D
Rice Flour and Meal, in sacks.....	C
Rice Flakes; Oatmeal rates.	
Rice Polish.....	D
Riddles; see Sieves.	
Ridge Poles, Slate; see Slate.	
Ridge Roll, Ridge Valley, Ridge Crestings, Ridge Caps, and	
Head Angle Caps; see Gutters and Guttering.	
Riding Galleries; see Merry-Go-Rounds.	
Rimlocks; see Locks.	
Rims; see Vehicle Materials.	
Rivets, Iron; see Iron and Steel Articles.	
Road Machines and Graders; see Machinery and Machines.	
Roasters, viz.:	
Coffee or Peanut, S. U.....	D1
Same, taken apart and crated.....	1
Cotton Seed.....	1
†Robes, Buffalo, N. O. S., in bales.....	1
Rock, viz.:	
Asbestos; see Asbestos Rock.	
Bituminous, in barrels or casks, L. C. L.....	6
Bituminous, C. L.; Cement rates.	
Ground, or Poultry Grit, in sacks, kegs or barrels, L. C. L....	5
Same, C. L.....	A
Rock, Ore and Stone Crushers; see Machinery and Machines.	
Rods, viz.:	
Curtain; see Furniture.	
Fishing; see Fishing Rods.	
Lightning; see Lightning Rods.	
Wagon Box; see Vehicle Materials.	

R	Class.
Rollers, viz.:	
Cloth Rollers or Cores, packed or in bundles.....	3
Cotton Mill, iron and steel; see Machinery.	
Field and Road; see Agricultural Implements.	
Printers'; see Printers' Rollers.	
Sugar; see Machinery and Machines.	
Wooden, N. O. S., L. C. L.....	3
Same, C. L.....	5
Rolls, Grinding and Corrugated; see Machinery and Machines.	
Roof Coating, Asbestos; see Paints.	
Roof Coating, liquid; see Cement.	
Roofing, viz.:	
Asbestos; see Asbestos Products.	
Asphalt Slag, in bundles or rolls, L. C. L.....	5
Same, C. L.....	A
Cement Roofing or Sheathing; same as Roofing Felt.	
Felt, in bundles or rolls, L. C. L.....	5
Same, C. L.....	A
Iron; see Iron and Steel Articles.	
Paper; see Paper.	
†Slate, packed, L. C. L.; see Slate, Roofing, L. C. L.	
†Slate, C. L.; see Slate, Roofing, C. L.	
Tin, in rolls; see Tin Roofing.	
Tile; see Pipe.	
†Roofing Material, consisting of Asphaltum, Tar, Pitch, Roofing Paper or Felt, Roofing Cement, Roof Coating (not Paint), Gravel and Slag, mixed, C. L., min. wt. 30,000 lbs.....	A
Root, Angelica, in boxes, kegs or barrels.....	D1
Same, not packed in boxes, kegs or barrels; not taken.	
Root, Licorice; see Licorice.	
Roots, Cassava; see Cassava Roots.	
Roots, Herbs, and Leaves, dry, N. O. S., not ground or powdered, in boxes.....	1
Same, in bales, sacks or barrels, L. C. L.....	4
Same, C. L.....	6
Roots, Herbs and Leaves, ground or powdered, in boxes.....	1
Same, in sacks, or barrels, L. C. L.....	3
Same, C. L.....	5
Rope, viz.:	
Cotton, L. C. L.....	4
Same, C. L.....	5
Hair	1
Scrap, in bundles or bales.....	6
Wire, L. C. L.....	4
Same, C. L.....	5
N. O. S., L. C. L.....	3
N. O. S., C. L.....	5
Rope Ladders; see Ladders.	
Rosin, in barrels, L. C. L.....	5
Rosin, in barrels or casks, C. L.....	6
Rosin Dross; Rosin rates.	
Rubber, Crude.....	3
Rubber Belting; see Belting.	
Rubber Car Springs; see Springs.	
Rubber Clothing; see Clothing.	
†Rubber Fruit Jar Rings, packed.....	3
Rubber Hose; see Hose.	
Rubber Packing; see Packing.	
Rubber Scrap, old, in bales or crates.....	6
Rubber Tires; see Tires.	
Rubber Goods, N. O. S.....	1

R		Class.
Rugs, N. O. S.....		1
†Rules, wooden, packed or in bundles.....		3
Running Gears; see Vehicle Materials.		
Runways and Switches for Packing Houses (including traveling Pulleys or Trolleys), in boxes.....		2
Same, in bundles.....		3
Rustic Work, viz.:		
Not boxed or crated.....		D1
Crated		1
Entirely boxed.....		2
Rye; see Grain.		
S		
Sacks; see Bags.		
Saddlery, viz.:		
Back Bands, made of Cotton Webbing.....		2
Collars, Horse.....		2
Hames, packed or in bundles, L. C. L.....		3
Same, loose, packed, or in bundles, C. L.....		5
Hardware; see Hardware, Saddlery.		
Harness, in bundles.....		1
Same, in boxes.....		2
Hooks, Rack Bands, wire (part of harness), in boxes or bundles		2
Hooks, Rack Band, iron; see Iron and Steel Articles.		
Saddles, not boxed.....		1
Same, boxed.....		2
Saddletrees, not boxed.....		1
Same, boxed.....		2
†Stirrups, Wooden, in bundles or crates.....		3
Sweat Pads, L. C. L.....		2
Same, C. L., min. wt. 14,000 lbs.....		3
N. O. S.....		2
Sadirons; see Iron and Steel Articles.		
Safes, Iron; see Iron and Steel Articles.		
Safes, Meat, Pantry, Kitchen, or Cheese; see Furniture.		
Saggers, Ore (fitches or fletches); same as Pots, Clay.		
Sago, in bags, boxes or barrels.....		3
Sago Flour, in bags.....		5
Same, in other packages.....		3
Sails		1
St. John's Bread; See Beans.		
Sal Ammoniac, in jars, packed or in boxes.....		1
Same, in barrels, kegs or bags.....		2
Saleratus, in sacks, boxes, barrels or kegs.....		5
Salt, viz.:		
In Boxes.....		4
†In sacks or barrels, C. L., min. wt. 20,000.....		0
†Same, L. C. L., 20 per cent. higher than C. L.		
Salt Bricks, medicated, for Horses or Cattle, in sacks, boxes or barrels, L. C. L.....		4
Same, in sacks, boxes, barrels, or in bulk, C. L.....		6
Salt Cake; see Cake.		
†Saltpetre, in boxes, kegs or barrels, L. C. L.....		4
Same, C. L.....		6
Salts, viz.:		
†Aniline, in boxes.....		2
Aniline, in kegs, barrels or casks, L. C. L.....		4
Same, C. L.....		6

S	Class.
Salts—Continued.	
Bleaching, in boxes.....	1
Bleaching, in kegs, barrels, casks or metal drums, L. C. L....	4
Same, C. L.....	6
Epsom, in barrels or casks, L. C. L.....	4
†Same, in boxes, L. C. L.....	2
Epsom, C. L.....	6
Glauber; see Soda, Sulphate of.	
Samp; see Hominy.	
Samples, Cotton Factory; see Cotton Factory Product Samples.	
Sand, viz.:	
Monazite, value limited to \$20.00 per ton, L. C. L.....	4
Same, C. L.....	6
Moulding or Moulders' Dust.....	6
N. O. S., in barrels, L. C. L.....	6
†Same, in packages or in bulk, C. L., min. wt. 40,000 lbs..	L
Sardines; see Fish.	
Sash and Skylight Frames, wooden; see Blinds, Doors, Frames and Sash, wooden.	
Sash Weights, Lead.....	5
Sash Weights, Iron; see Iron and Steel Articles.	
Sauces, Table, viz.:	
In glass or earthenware, packed, L. C. L.....	2
In kegs or barrels, L. C. L.....	3
In glass or earthenware, packed, or in wood, C. L.....	6
In mixed C. L., with Pickles, Vinegar, Sauerkraut, Mustard (prepared), etc.; see Pickles.	
Sauerkraut, in kegs, barrels or half-barrels, L. C. L.....	4
Same, C. L.....	6
Same, in mixed C. L. with Pickles, Vinegar, Mustard (prepared), Horse Radish, etc.; see Pickles.	
Sausage and Sausage Casings; see Meats.	
Saw Bucks, Wooden, in bundles.....	3
Same, K. D., in crates or boxes.....	5
Sawdust, in barrels or sacks.....	6
Saw Frames, Circular, K. D.....	2
Saw Mills; see Machinery and Machines.	
Saws, viz.:	
Buck, in bundles.....	1
Same, in crates or boxes.....	2
Circular, with frames.....	1½
†Circular, without frames, crated or boxed.....	2
Circular, on boards.....	1
Drag, with horse power.....	3
Gin Saws, packed.....	2
N. O. S., loose.....	1½
N. O. S., on boards.....	1
†N. O. S., boxed.....	3
Scale Board; see Board, Scale.	
Scales—automatic weighing machines; see Machinery and Machines.	
Scales and Scale Beams, viz.:	
Manufactured wholly of iron, K. D., in bundles or boxes, L. C. L.....	3
Wagon or Track, packed, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
N. O. S., wrapped, L. C. L.....	1
N. O. S., packed, L. C. L.....	2
†All kinds (except Wagon and Track), C. L., min. wt. 24,000 lbs.....	5

S	Class.
Scenery, including theatrical stage scenery and appliances, theatrical paraphernalia, cycloramas, outfit of dioramas, panoramic outfit, platform lecturer's illustrative apparatus, L. C. L.....	D1
Same, C. L.....	4
Scrapers; see Agricultural Implements.	
Screens, viz.:	
Coal, ashes, sand, tar or lime (wire or perforated iron), L. C. L.....	2
Same, C. L.....	5
Door or window wire, in bundles, boxes, or crates, L. C. L....	2
Door or window, wire, C. L., min. wt. 15,000 lbs.....	5
N. O. S., wire, not nested.....	D1
N. O. S., wire, nested.....	1
Screws, viz.:	
†Brass or Copper, in boxes, kegs, barrels or casks.....	3
Iron or Steel; see Iron and Steel Articles.	
Tobacco; see Machinery and Machines.	
Wooden, N. O. S., packed.....	3
N. O. S., in boxes, kegs, barrels or casks.....	2
Scythes; see Agricultural Implements.	
†Scythe Stones.....	4
Sea Coal; see Facings; Coal or Iron.	
Sea Grass, Sea Weed, or Salt Hay, pressed in bales, L. C. L.....	3
Same, C. L.....	D
Seals, Car, boxed.....	4
Seamers, for shaping roofing tin; see Machinery and Machines.	
Seat Awnings and Aprons; see Vehicle Materials.	
Seats, viz.:	
Iron or steel, for Agricultural Implements.....	4
Locomotive Cab, Spring.....	2
Railroad Car, K. D., boxed.....	2
School; see Furniture.	
Vehicle; see Vehicle Materials.	
Water Closet; see Water Closet Seats.	
Seed, viz.:	
Bird; see Bird Food.	
Clover, L. C. L.....	3
Same, C. L.....	6
Clover, Flax, Grass (N. O. S.), Hemp, Linseed, Kaffir Corn, Millet, Sorghum, and Timothy, mixed, C. L.....	6
Cotton, Hulled.....	3
Cotton, L. C. L.....	6
Cotton, C. L., min. wt. 30,000 lbs.....	D
Flax, L. C. L.....	3
Same, C. L.....	6
†Garden, L. C. L.....	3
†Same, C. L.....	5
Same, returning over same line by which originally forwarded	6
Grass, N. O. S., L. C. L.....	3
Same, C. L.....	6
Hemp, L. C. L.....	3
Same, C. L.....	6
Linseed, L. C. L.....	3
Same, C. L.....	6
Millet, L. C. L.....	3
Same, C. L.....	6
Mustard	2
Peach Stones, packed, L. C. L.....	6
Peach Stones, packed or in bulk, C. L.....	6
Sorghum, L. C. L.....	3
Same, C. L.....	6

S	Class.
Seed—Continued.	
Timothy, L. C. L.....	3
Same, C. L.....	6
Vetches, L. C. L.....	3
Same, C. L.....	6
N. O. S.....	2
See-Saws, and Combination See-Saws and Jogging Boards; same as Swings, wooden.	
Semaphores (Train Order Signals) or parts thereof, in packages, L. C. L.....	3
Same, C. L.....	5
Separators; see Agricultural Implements.	
Separators and Crushers, Cotton Seed; see Machinery.	
Settees; see Furniture.	
Shades, Porch and Window, wood slat (not including Venetian Blinds), and Rollers, packed.....	2
Shades, Porch and Window, N. O. S., and Rollers, packed.....	1
Shade Frames and Fixtures; see Iron and Steel Articles.	
Shadines; see Fish.	
Shafting; see Machinery and Machines.	
Shafting Couplings; see Machinery and Machines.	
Shafts; see Vehicle Materials.	
Shavings and Chips, Brewers', pressed in bales.....	6
Shavings, Cork; see Cork.	
Shavings, Wood, N. O. S., pressed in bales, L. C. L.....	5
Same, C. L., min. wt. 20,000 lbs.....	D
Shear Flocks; see Sweepings, Woolen Mill.	
Sheathing, Asbestos; see Asbestos Products.	
Sheep Dip, Liquid or powdered, in packages.....	3
Sheeting; see Dry Goods.	
Shellac; see Gum.	
Shellers; see Agricultural Implements.	
Shells, viz.:	
Bomb, old, see Iron Castings.	
Conch or Fancy, in boxes.....	1
N. O. S., in barrels, kegs or sacks, L. C. L.....	5
N. O. S., C. L.....	A
Oyster, C. L., when consigned to Fertilizer Factories; see Fertilizers.	
Sea, prepaid, L. C. L.....	1
Same, C. L.....	5
Shelves, Brick Drying; see Brick Drying Shelves.	
Shingle Bands, Iron; see Iron and Steel Articles.	
Shingles, viz.:	
Metallic, boxed L. C. L.....	4
Same, C. L.....	6
†Wooden; same as Lumber, common.	
Shipstuff; see Millstuff.	
Shirtings; see Dry Goods.	
Shirts	1
Shoddy, viz.:	
In bags or sacks.....	2
In crates.....	3
In bales.....	4
Shoddy Cloth or Felt, in boxes or bales.....	1
Shoe Findings; see Findings.	
Shoe Lasts; see Lasts.	
Shoe Pegs; see Pegs.	
Shoe Polish; see Polish.	
Shoe Polishing Blocks; see Blocks.	
Shoes; see Boots.	
Shoes, Horse, Mule and Ox; see Iron and Steel Articles.	

S	Class.
†Shooks and Headings, in bundles for barrels C. L.....	K
†Same L. C. L., 20 per cent. higher than Class K.	
Shorts; see Millstuff.	
Shot, Bullets and Granulated Steel, viz.:	
In bags.....	2
In boxes, strapped.....	4
In double sacks, kegs, barrels, half-barrels, quarter-barrels, or drums.....	5
Shovels, Fire, wired in bundles or in barrels.....	3
Shovels, Stove, in mixed C. L., with Tinware, Agateware, Granite-ware, etc.; see Tinware.	
Shovels, Steam, on their own wheels (actual weight of car, trucks and contents to be charged for, and actual weight to be charged for on parts or attachments loaded on separate cars) (min. wt. 20,000 lbs. for each car used).....	6
Shovels, N. O. S.; see Agricultural Implements.	
Show Cards; see signs.	
Show or Display Cases and Cabinets, viz.:	
Glazed or unglazed, crated or boxed (not taken unless crated or boxed), S. U., L. C. L.....	D1
Same, K. D., crated or boxed, L. C. L.....	1½
S. U. or K. D., min. wt. 10,000 lbs.....	1
Shrubby; see Trees.	
Shucks; see Husks.	
Shutters, Iron; see Iron and Steel Articles.	
Shuttle Blocks; see Blocks.	
Shuttles; see Machinery, Cotton and Woolen.	
Sideboards; see Furniture.	
Siding, Steel, stamped in imitation of brick; see Iron and Steel Articles.	
Sieves, Sifters or Riddles, viz.:	
Loose, L. C. L.....	D1
In bundles or crates, L. C. L.....	1
In boxes, L. C. L.....	2
C. L., min. wt. 12,000 lbs.....	4
In mixed C. L., with Tinware, Agateware, Graniteware etc.; see Tinware.	
Signs, viz.:	
Card, Metallic or Wood, in bundles, prepaid.....	1
Same, crated or boxed, prepaid.....	2
Glass; see Glass and Glassware.	
N. O. S., in bundles, crates or boxes. prepaid.....	1
Signboards, or Advertising Boards, plain (not Signs), in sections, L. C. L.....	4
Same, C. L.....	6
Sillex in barrels.....	6
Silicates, Peroxides of, in barrels.....	5
Silk, Raw, and Silk Yarn, viz.:	
Value not specified; taken only by special contract.	
Value specified greater than \$1 per lb. and less than \$5 per lb.....	3T1
Value limited to \$1 per lb.....	1½
Silos (wooden vats for the storage of fodder); see Tanks, wooden.	
Silverware, Plated; see Plated Ware.	
Silverware, Solid; not taken.	
Singletrees; see Vehicle Materials.	
Sinks, Iron; see Iron and Steel Articles.	
Sinks, Soapstone.....	3
Sizing or Size, for factories.....	6
Skeins, Vehicle; see Iron and Steel Articles—Boxes and Skeins.	
Skelp Iron; see Iron and Steel Articles.	
Skewers, Butchers', wooden.....	3

S	Class.
Skins; see Hides.	
Slag, Ground; see Fertilizers.	
Slag, N. O. S., packed, L. C. L.....	6
Same, packed or in bulk, C. L.; Cement rates.	
Slashene, in barrels; see Paste, in barrels.	
Slashene, N. O. S.; see Washing Compounds.	
Slate Blackboards; see Blackboards.	
Slate Cisterns, packed.....	3
†Slate Curbing, Fencing or Flagging, L. C. L.....	5
†Same, C. L., min. wt. 30,000 lbs.....	6
Slate Linteis, window sills, copings, stairways and ridge-poles, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	5
Slate, Ground, in bags; same as Roofing Slate.	
†Slate, Paving, L. C. L.....	5
†Same, C. L., min. wt. 30,000 lbs.....	K
Slate Pencils; see Pencils.	
Slate Mantels; see Mantels.	
†Slate Roofing, packed, L. C. L.....	6
†Slate Roofing, C. L., min. wt. 30,000 lbs.....	K
Slates, School, L. C. L.....	3
Same, C. L.....	5
Slats, viz.:	
Bed; see Furniture.	
Trunk; see Trunk Slats.	
Sledges; see Iron and Steel Articles.	
Sleds, Log; see Vehicles.	
Sleighs; see Vehicles.	
Smalts, Painters', in boxes, kegs or barrels.....	4
Smokestacks (ship's option); see Machinery.	
Snaths; see Agricultural Implements.	
Snuff, viz.:	
In jars, not packed.....	D1
N. O. S.....	2
Soap, viz.:	
In boxes or barrels, value limited to 5 cents per pound, and so expressed in bills of lading.....	6
Liquid; see Washing and Scouring Compounds.	
N. O. S., in boxes or barrels.....	3
Soap Chips; same as Soap.	
Soap Frames, S. U.....	1
Same, K. D.....	4
Soap and Washing Powders.....	6
Soap Softener, liquid, in barrels.....	4
†Soap Stock; same as Cotton Seed Oil.	
Soapstone, in kegs, barrels, or casks, L. C. L.....	5
Same, C. L.....	6
†Soapstone, Crude, C. L., min. wt. 40,000 lbs.....	K
Soapstone Foot Warmers and Griddles.....	5
Soda, viz.:	
Bicarbonate of, in sacks, boxes, kegs, barrels or casks.....	5
Bi-Sulphite of, in boxes.....	1
Same, in kegs barrels, or casks, L. C. L.....	4
Same, C. L.....	6
Caustic, in iron casks or drums.....	6
Caustic, in tin cans, boxed.....	4
Caustic, in wooden barrels.....	4
Hyposulphite of, in boxes.....	1
Same, in barrels or casks, L. C. L.....	4
Same, C. L.....	6
Nitrate of, in boxes.....	1
Nitrate of, in sacks, kegs or barrels, L. C. L.....	6

S	Class.
Soda—Continued.	
Nitrate of, C. L.; see Fertilizers, C. L.	
Silicate of, in barrels, kegs or drums.....	6
Same, in tank cars, C. L., min. wt. 30,000 lbs.; Fertilizer rates.	
Soda Ash, in sacks, barrels or casks, L. C. L.....	6
Same, in sacks, barrels or casks, or in bulk, C. L., min. wt. 30,000 lbs.....	A
N. O. S.....	3
Sal Soda, or Carbonate of Soda, in sacks, boxes, barrels, or kegs.....	6
†Sulphate of, or Glauber Salts, in boxes.....	2
Sulphate of, or Glauber Salts, in sacks, barrels, or casks, L. C. L.....	4
Same, C. L.....	6
N. O. S., packed.....	4
Soda Fountains; see Fountains.	
Soda Fountain Retorts; see Retorts.	
Sodium, Sulphide of, in boxes.....	1
Same, in sacks, barrels, or casks, L. C. L.....	4
Same, C. L.....	6
Sofas; see Furniture.	
Softener, Cotton and Wool.....	6
Solder	3
Soldering Flux; see Flux.	
†Soluble Blue, in kegs, barrels or casks.....	2
Sorghum; see Syrups.	
Spades; see Agricultural Implements.	
Spaghetti; see Macaroni.	
Spark Arresters.....	D1
Specimens, Mineral, in the rough, boxed, prepaid.....	4
Spelter, in slabs or casks, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Spices; see Pepper.	
Spiegel Iron; see Iron and Steel Articles.	
Spikes; see Iron and Steel Articles.	
Spindle Boxes; see Boxes, empty.	
Splate; see Barium, Chloride of.	
Splices; see Iron and Steel Articles.	
Splints, Broom; see Broom Splints.	
Splints (cane), packed or in bales, L. C. L.....	1
Same, C. L., min. wt. 20,000 lbs.....	3
Spokes; see Vehicle Materials.	
Sponges	D1
Sponge, Iron; see Iron and Steel Articles.	
Spools and Cores, for winding Paper, viz.:	
Iron, without flanges.....	6
Iron, wood, or pasteboard, N. O. S., L. C. L.....	3
Same, C. L.....	5
†Spoons, Tin or Tinned Iron, boxed.....	3
Spouts; see Gutters and Guttering.	
Sprayers, Garden; see Agricultural Implements.	
Spreaders; see Agricultural Implements.	
Springs, viz.:	
Car, iron; see Iron and Steel Articles.	
Car, rubber, loose.....	4
Car, rubber, boxed.....	5
Furniture, Wire, coiled, viz.:	
†In bundles.....	1
†In boxes.....	3
Seat; see Iron and Steel Articles.	
Vehicle; see Iron and Steel Articles.	
Wire, loose; not taken.	

S	Class.
Springs—Continued.	
†Wire, N. O. S., coiled, in bundles.....	1
†Wire, N. O. S. coiled, in boxes, barrels or casks.....	3
Sprinklers, Automatic, in boxes.....	2
Sprinklers, Street; see Vehicles.	
Squibs, Miners', in boxes.....	1
Stackers, Straw; see Agricultural Implements.	
Stage Coaches; see Vehicles.	
Stains, Furniture or Wood (including Asphaltum Stain); see Paints.	
Stair Pads; see Carpet Lining.	
Stair Treads, zinc or brass.....	2
Stairways, Slate; see Slate.	
Stairwork; see Woodwork.	
Stairwork, iron; see Iron and Steel Articles.	
Stalls, Horse or Cattle, iron and wood, K. D., L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Stanchions, Cattle.....	4
Stand Pipes; see Iron and Steel Articles.	
Stands, viz.:	
Baggage	3
Barrel; see Racks.	
Bicycle; see Bicycle Stands.	
Display; see Furniture.	
Hall; see Furniture.	
Music; see Furniture.	
Staples; see Iron and Steel Articles.	
†Starch, N. O. S., in bags, boxes or barrels, L. C. L.....	4
Same, C. L.....	6
Starch, Liquid, or Starch Polish, in glass, boxed or in wood..	1
Stationery, N. O. S.....	1
Statuary, viz.:	
Iron; see Iron and Steel Articles.	
Marble or Granite.....	D1
Marble or Granite, value limited to 40 cents per cubic foot....	1
Statues, at option of carrier.....	D1
†Staves; same as Lumber, common.	
Steamers, Feed; see Agricultural Implements—Evaporators.	
Steam Gauges; see Machinery and Machines.	
Steam Heaters; see Radiators.	
Stearine; see Tallow.	
Steel; see Iron and Steel Articles.	
Steel Blooms and Billets; see Iron and Steel Articles.	
Steel, Granulated; see Shot.	
Stereoscopes, packed.....	1½
Stereotype Plates, boxed.....	1
Stereotype Plates, newspaper, old, returned to manufacturers, packed	3
Sterotypers' Backing Powder; see Powder.	
Stills, viz.:	
Copper and Condensors, crated.....	D1
Iron, L. C. L.....	D1
Iron, C. L.....	4
Stilts, wooden, in bundles, crates or barrels.....	3
Stirrups; see Saddlery.	
Stone, viz.:	
Artificial, Architectural; see Terra Cotta.	
Lithographic	1
N. O. S.; see Marble and Granite.	
†Stone, Rubble or Crushed, C. L., min. wt. 40,000 lbs., 40 per cent. less than Class L.	
Stone Dust; see Marble and Granite.	

S	Class.
Stone, Ore and Rock Crushers; see Machinery and Machines.	
Stoneware; see Earthenware.	
Stools, Piano; see Furniture.	
Stop Cock, Boxes; see Iron and Steel Articles.	
Stopper Heads, for blast furnaces.....	4
Stove Boards, boxed and crated, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Same, in mixed C. L. with Stoves and Ranges; see Stoves and Ranges.	
Stoves and Ranges, viz.:	
Alcohol, Gas, Gasoline, Oil or Vapor, boxed or crated, L. C. L.	2
Same, boxed, crated or loose, C. L., min. wt. 16,000 lbs....	4
Sand Ovens, boxed or crated, L. C. L.....	1
Sheet Iron or Sheet Steel, N. O. S., L. C. L.....	1
Stoves and Ranges, N. O. S., cast iron (including Sheet Steel or Sheet Iron Ranges), or with cast iron bases and tops, Stove Plates, Stove Furniture (Cast or Sheet Iron or Steel), and Stove Hollowware (not Enameled, Agate or Granite ware, and not including Stove Pipe and Stove Pipe Elbows), loose or packed, shipped with Stoves, L. C. L.....	3
†Stoves and Ranges, N. O. S., sheet iron or sheet steel, cast iron (including Sheet Steel or Sheet Iron Ranges or with cast iron bases and tops); Stove Plates, Stove Furniture (cast or sheet iron or steel), and Stove Hollowware, and not Enameled, Agate or Granite Ware, and not including Stove Pipe and Stove Pipe Elbows), straight or mixed C. L., min. wt. 20,000 lbs.....	5
NOTE.—Car load shipments of Stoves and Ranges N. O. S. not crated or boxed, must be so braced in the car as to prevent shifting of the load and to insure safe transportation.	
Hollowware and other Stove Furniture, shipped separately from Stoves; see Hollowware.	
Straw; see Hay.	
Straws, Lemonade.....	1
Straw Boards; see Paper.	
Straw Bottle Covers; see Covers.	
Straw Braid, for the manufacture of Straw Hats, in bales.....	2
Same, in cases.....	1
Straw Goods.....	1
Street Sprinklers; see Vehicles.	
Stretchers, Artists'; see Artists' Stretchers.	
Stretchers, Fence, packed or in bundles.....	3
Stripes, Domestic; see Dry Goods.	
Stucco and Cement Work, Combination, and Plastic or Stereo-Relief Work (for interior decoration), in bundles, boxes or crates, L. C. L.....	2
Same, C. L., min. wt. 20,000 lbs.....	3
Stucco Powder, C. L. and L. C. L.; see Plaster.	
Stuffing, for Hoofs; see Hoof Stuffing.	
Stump Pullers; see Machinery and Machines.	
Sublimate of Lead; see Lead.	
Sugar, viz.:	
In cartons or sacks, packed in boxes.....	5
In half-barrels, barrels, hogsheads or double sacks.....	5
In single sacks.....	4
Icing or Flavored Icing, in boxes or pails; see Confectionery.	
Maple; see Confectionery.	
Sugar Cane, prepaid.....	6
Sugar Rollers; see Machinery and Machines.	
Sulkies; see Vehicles.	
Sulphate of Alumina; see Alumina, Sulphate of.	

S	Class.
Sulphates; see Ammonia, Iron, Potash and Soda.	
Sulphur; see Brimstone.	
Sulphur Ore; see Ores.	
Sulphuric Ether; see Ether.	
Sumac, viz.:	
Ground, in bags or barrels, L. C. L.....	4
Same, C. L., min. wt. 20,000 lbs.....	5
†Leaf, packed or pressed in bales, L. C. L.....	5
Same, C. L., min. wt. 16,000 lbs.....	K
Sumac Extract, dry in boxes:.....	1
Sumac Extract, liquid, in barrels or casks.....	5
Swage Blocks; see Iron and Steel Articles.	
Sweat Pads; see Saddlery.	
Sweepings, Cotton; see Cotton Sweepings.	
Sweepings, woolen (refuse of Woolen Mills or Factories) (Ship's Option), in sacks.....	2
Same, in bales.....	6
Swings, wooden, or wood and iron combined, including Roller Swings, L. C. L.....	
Same, C. L., min. wt. 20,000 lbs.....	2
Switches and Switch Chairs; see Iron and Steel Articles.	
Syrups, viz.:	
Cane, Corn, Glucose, Maple, Rock Candy and Sorghum Syrups; Molasses rates.	
Fruit Juices and Fountain Syrups, and Syrups, N. O. S., viz.:	
In glass or earthenware, packed.....	1
In wood, L. C. L.....	3
Same, C. L.....	5
In cans, boxed, L. C. L.....	2
Same, C. L.....	4
T	
Tables; see Furniture.	
Tackle, Fishing; see Fishing Tackle.	
Tacks, Iron; see Iron and Steel Articles.	
Tacks, N. O. S.....	2
Tags, iron or tin, representing a money value as premiums; not taken except by special contract.	
†Tags, iron or tin, in boxes.....	3
Same, in kegs or barrels.....	5
†Tags, Paper, packed, L. C. L.....	2
†Same, C. L., min. wt. 20,000 lbs.....	5
Tails, Cattle.....	4
Talc, in kegs, barrels, or casks, L. C. L.....	5
Same, C. L.....	6
Tallow, in barrels or casks.....	6
†Tallow, N. O. S.....	4
Tamarinds, in boxes or kegs.....	2
†Tanbark, stick, C. L.; same as Lumber, common, C. L.	
Tankage, for fertilizer purposes, C. L.; see Fertilizers, C. L.	
Tank Material, wooden, unpacked, L. C. L.....	6
Same, C. L., min. wt. 30,000 lbs.....	A
Tanks, viz.:	
Iron or Steel, sheet or galvanized, with pump hood and measure inside of tank, boxed or crated.....	D1
Iron or Steel, Sheet or galvanized, N. O. S., S. U., L. C. L....	D1
Same, K. D., L. C. L.....	2
Same, S. U. or K. D., C. L., min. wt. 15,000 lbs.....	4
Iron or Steel, N. O. S., S. U., L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	6

T		Class.
Tanks—Continued.		
Iron or Steel, N. O. S., entirely taken apart and K. D., L. C. L.		6
Same, C. L.; see Special Iron.		
Oil Tanks and Cabinets, combined; see Oil Cabinets.		
Oil Tank Wagons; see Vehicles.		
Tin; see Cans, Tin.		
Water Closet; see Water Closet Tanks.		
Wooden, loaded in box cars, boxed or crated, S. U., L. C. L....	2	
Wooden, N. O. S., S. U., L. C. L.....	D1	
Wooden, S. U., C. L., min. wt. 10,000 lbs.	5	
Wooden, K. D., L. C. L.....	6	
Wooden, K. D., C. L., min. wt. 30,000 lbs.....	A	
N. O. S.....	3T1	
Tapioca, in bags, boxes or barrels.....	3	
Tar, coal, in barrels or casks, L. C. L.....	6	
†Same, C. L.....	K	
Tar, Pine, crude or refined, in barrels, L. C. L.....	4	
Same, C. L.....	6	
Tar, in cans, boxed or crated, L. C. L.....	4	
Same, C. L.....	5	
†Tar, Asphaltum, Roofing Paper, Pitch and Roofing Gravel, in mixed C. L., min. wt. 30,000 lbs.....	A	
Target, Sportsmen's, Flying, packed, L. C. L.....	3	
Same, C. L.....	6	
Tarpaulins	2	
Tea	1	
Teasels	D1	
Teasel Cloth; see Dry Goods.		
Tedders, Horse; see Agricultural Implements.		
Telegraph Cross-Arms with Insulator Pins and Braces affixed, L. C. L.....	6	
Same, C. L., min. wt. 30,000 lbs.....	A	
Same, without Insulator Pins and Braces, L. C. L.....	6	
Same, without Insulator Pins and Braces, C. L., min. wt. 30,000 lbs., Lumber rates.		
Telegraph Cross-Arm Braces; see Iron and Steel Articles.		
Telegraph Insulator Pins and Brackets, L. C. L.....	4	
Same, C. L.....	6	
Telephone Supplies, mixed shipments of, consisting of Sal Ammoniac, Pencil Zincs, Blue Stone, Machine Bolts, Hand Axes, Pliers, Connectors, Screw Drivers, Linemen's Spurs, Screws, Iron Pole Steps, Porus Cups, Small Spools of Wire, Pointed Tacks or Staples.....	1	
Telephones, boxed.....	1	
Ten Pins and Ten Pin Balls, crated or boxed.....	2	
Tents and Fixtures, L. C. L.....	1	
Same, C. L.....	3	
Tent Pins, L. C. L.....	2	
Same, C. L.....	6	
Tent Poles; see Poles.		
Tinny Plate; same as Tin Plate.		
Terra Cotta, viz.:		
Architectural, packed, L. C. L.....	5	
Same, loose (Carrier's Option), L. C. L.....	5	
Same, packed or loose, C. L.....	6	
N. O. S., packed.....	3	
Terra Japonica.....	3	
Terra Peto see Furniture.		
Tactical Pacaphernalia; see Scenery.		
Thermometers, boxed.....	17½	
Tinware, stovepipe; see Tinware, N. O. S.		

T	Class.
Thread, Ball Sewing, including Cotton Thread on cones or cores, product of Cotton Factories.....	4
Thread, N. O. S.....	1
Threshers; see Agricultural Implements.	
Ticking; see Dry Goods.	
Tie Buckles, Cotton; see Buckles.	
Tierces; see Barrels, empty.	
Ties, Cotton; see Cotton Ties.	
Ties, Hay, band iron.....	A
Ties or Bands, wire baling, in lengths of 10 feet or less, in bundles	A
Tile, viz.:	
†Building and Roofing, L. C. L.....	6
†Building and Roofing and Hollow Brick in straight or mixed C. L., min. wt. 30,000 lbs.....	K
Drain; see Pipe, earthen.	
†Fire, for Lining; see Flue Linings and Fire Roofing.	
Floor or Facing, encaustic or plain, glazed or unglazed,, packed L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Floor or Facing, Marble, sand-rubbed (or slushed), but not polished	6
Floor or Facing, Marble, polished, packed, L. C. L.....	4
Same, loose or packed, C. L., min. wt. 30,000 lbs.....	5
Fireproof, earthen or concrete, L. C. L.....	K
Same, C. L.....	P
Tiling, Sidewalk, concrete or cement, L. C. L.....	6
Same, C. L., min. wt. 30,000 lbs.....	A
Sidewalk, combined iron and glass, L. C. L.....	3
Same, C. L., min. wt. 30,000 lbs.....	5
Tin, viz.:	
In shape, for manufacture of Cans, nested solid, packed.....	4
†Pig, Block, or Slab.....	3
Scrap, packed, L. C. L.....	4
Same, in rolls or bundles, L. C. L.....	5
Same, packed, or in rolls or bundles, or in bulk, C. L.....	6
Tin, Oxide of, packed.....	3
Tin Crystals.....	2
†Tin Disks or Circles, in boxes.....	4
Same, in kegs or barrels.....	5
†Tin Foil, in boxes.....	3
Tin Plate, in boxes, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	6
Tin Plates or Sheets, perforated, parts of Meat or Kitchen Safes; see Furniture.	
Tin Roofing, in rolls or boxes, L. C. L.....	4
Same, C. L.....	6
Tin Strips, N. O. S., in boxes or bundles, L. C. L.....	4
Same, C. L., min. wt. 30,000 lbs.....	6
Tin Tags; see Tags, Tin.	
Tin Trunk Covering; see Trunk Covering.	
Tinnery's Trimmings, N. O. S.....	2
Tinware, N. O. S., packed, L. C. L.....	2
Same, C. L., min. wt. 20,000 lbs.....	4
Tinware, N. O. S., packed Iron and Steel Baskets, Galvanized Iron Buckets and Tubs, Ash and Garbage Cans (iron) Agate Ware, Granite Ware and Enameled Ware (iron or steel), Iron or Steel Measures, Sheet Iron Drippings and Frying Pans, Stove Shovels, Tin Sleeves (loose or in boxes or crates), Railroad Milk Shipping Cans and Tin Cans, mixed C. L.....	4

T

Class.

Tipples; see Chutes.

Tire Setters, cast or wrought iron, L. C. L..... 3

Same, C. L..... 6

Tire Setters, N. O. S..... 2

Tire Shrinkers and Benders..... 2

Tires, Locomotive; see Iron and Steel Articles.

Tires, Rubber, solid or pneumatic, boxed or crated..... 1

Tires, Wagon; see Iron and Steel Articles.

Tobacco, viz.:

Cut in boxes, barrels, or bales..... 1

†Plug and Twist, in boxes or kegs..... 3

†Smoking 2

†Unmanufactured, in boxes, barrels, crates, bales or baskets,

L. C. L..... 4

Same, C. L..... 5

†Unmanufactured, in hogsheads or tierces, any quantity.... J

†Unmanufactured, loose in car, on the stick, loaded and unloaded by owners, C. L., min. wt. 10,000 lbs..... 4

†Unmanufactured, loose, to be loaded and unloaded by owners, C. L., min. wt. 10,000 lbs..... 3

†Tobacco Barn Material, wooden, L. C. L..... A

Same, C. L., min. wt. 20,000 lbs..... O

†Tobacco Barns; see Barns.

†Tobacco Box Material (not including Cigar Box Material) in shooks, in bundles or plank, rough or dressed, same as Lumber, Common.

†Tobacco Dryers, K. D., crated or in bundles..... 6

Tobacco Granulators and Cleaners; see Machinery.

Tobacco Moulds or Shapes..... 4

Tobacco Screws and Fixtures; see Machinery and Machines.

Tobacco Hangers; see Hangers.

†Tobacco Samples, Leaf, released, in boxes or cases, weighing not over 100 lbs. same as Tobacco, unmanufactured, in hogsheads.

†Tobacco Scraps or Trash, in hogsheads, or tierces, same as Tobacco unmanufactured in hogsheads or tierces.

†Tobacco Scrap or Trash, Dust, Sweepings and Siftings, in boxes, crates, bales, baskets or bags.

Tobacco Stems, in bags, bales, barrels or casks, for fertilizer purposes, and so certified on bill of lading or shipping receipt; see Fertilizer.

Tobacco Stems, N. O. S., packed..... 6

†Tobacco Sticks, prepaid, L. C. L..... A

†Tobacco Sticks, Flues, Baskets and Furnaces in mixed C. L., min. wt. 10,000 lbs..... 6

†Tobacco Sticks, rough, not wired, prepaid or guaranteed; same as Lumber, Common.

Toboggan or Roller Coaster Cars, and Outfits, K. D., L. C. L.... 1

Same, C. L., min. wt. 20,000 lbs..... 3

Toe Calks; see Iron and Steel Articles.

Tombstones, see Monuments.

Tongue, N. O. S.; see Meats.

Touqua Beans; see Beans.

†Tools, Mechanics', boxed, and Tools, Edge..... 3

†Toothpicks 3

Tops, Vehicle; see Vehicle Materials.

Torches, Campaign, packed..... 2

Tow, in bales, uncompressed..... 2

Same, compressed..... 4

Towels; see Dry Goods.

T	Class.
Towers, viz.:	
Fire Apparatus, straight or mixed C. L., 4,000 lbs minimum, consisting of small Chemical Engine, small Ladder Wagons, Hand Extinguishers, and small Force Pumps.....	D1
Tank, iron or steel; see Iron and Steel Articles.	
Water, parts of Fire Department Apparatus, viz.:	
K. D.....	D1
If requiring flat or gondola car, min. wt. 4,000 lbs.....	D1
Windmill; see Windmill Towers.	
Toys, viz.:	
Carriages, Wagons and Carts, Children's; see Vehicles.	
†Drums, boxed, L. C. L.....	D1
Hobby Horses, not crated or boxed, L. C. L.....	3T1
Same, crated or boxed, L. C. L.....	1½
†Iron, N. O. S., packed, L. C. L.....	2
†Sleds and Sleighs, Children's, S. U., L. C. L.....	1½
†Same, K. D. flat, crated or boxed, L. C. L.....	1
†Wheelbarrows, Children's, Iron or Steel, in bundles, crates or boxes. L. C. L.....	1
†Wheelbarrows, Children's, wood, in bundles, crates, or boxes, L. C. L.....	1½
N. O. S., L. C. L.....	1
†N. O. S., C. L., min. wt. 20,000 lbs.....	2
Trains, Sugar; see Agricultural Implements—Mill.	
Tracks, Portable, Railway, iron, wood, or iron and wood combined; see Iron and Steel Articles.	
Traps, viz.:	
Animal, Iron or steel; see Iron and Steel Articles, N. O. S.	
Clay Pigeon or Glass Ball, in bundles, crates or boxes.....	1
Fly, not nested.....	D1
Fly, nested and boxed.....	2
Mouse and Rat.....	1
Sewer, Gas or Grease, viz.:	
Iron; see Iron and Steel Articles.	
Lead, loose.....	3
Lead, in barrels or boxes.....	4
Traveling Bags; see Bags.	
Trays, Brick; see Brick Trays.	
Trays, Gas, wooden, in packages, L. C. L.....	2
Same, C. L.....	4
Trays, N. O. S., wooden; see Woodenware.	
Treenails	6 ..
Tree Protectors, iron; see Iron and Steel Articles.	
Tree Protectors, for wrapping fruit and shade trees, made of canvas and wood, K. D. flat, in bundles, L. C. L.....	3
Same, C. L., min. wt. 20,000 lbs.....	5
Trees and Shrubbery, viz.:	
Baled, prepaid or guaranteed, L. C. L.....	1
†Same, value limited to 3 cents per lb.....	3
Boxed, prepaid or guaranteed, L. C. L.....	2
Same, value limited to 3 cents per lb.....	4
†In bales, boxes or in bulk, owner's risk of loss or damage by heating, freezing, or improper packing, and to be loaded and unloaded by owners, prepaid or guaranteed, straight or mixed C. L., min. wt. 16,000 lbs.....	5
Same, value limited to 3 cents per lb.....	6
Evergreens, for decorating purposes, prepaid or guaranteed, in bales, boxes, barrels or crates, L. C. L.....	1
Same, C. L., min. wt. 12,000 lbs.....	3
Plants, Strawberry, in baskets without overtop handles.....	1

T	Class.
Trees and Shrubbery—Continued.	
†Plants, N. O. S., in bales.....	1½
in covered baskets.....	D1
In boxes or crates.....	1
Tricycles; see Vehicles.	
Tripe; see Meats.	
Tripoli, in kegs, barrels or casks, L. C. L.....	5
Same, C. L.....	6
Trolleys, for Packing Houses; see Runways and Switches.	
Troughs, Eave, gavanized iron; see Gutters and Guttering.	
Wooden, Eave; see Conductors.	
Steel Watering; see Iron and Steel Articles.	
Trucks, viz.:	
Car; see Iron and Steel Articles.	
Dry Kiln, iron; see Trucks, Car.	
Electric Mctor, L. C. L.....	3
Same, C. L.....	6
Warehouse and Factory, S. U., L. C. L.....	3
Same, K. D., L. C. L.....	4
Same, S. U. or K. D., C. L.....	6
Trunk Clamps, metal, in boxes.....	2
Trunk Covering (iron or tin), figured, enameled or crystalized, packed, L. C. L.....	3
Same, C. L.....	5
Trunk Covering, iron, N. O. S.; see Sheet Iron.	
Trunk Slats, wooden, in bundles or crates, L. C. L.....	4
Same, C. L.....	6
Trunks, viz.:	
Containing personal effects, corded or wrapped.....	D1
Containing personal effects, corded or wrapped, val. 11m. to \$5 per 100 lbs.....	1
Empty or containing merchandise (not personal effects), corded or wrapped.....	1
Containing merchandise or personal effects, not corded or wrapped; not taken.	
Packing, nested.....	1
Sample, empty.....	1
Sample or other kinds, when containing samples, should take the classification provided for Trunks filled with mer- chandise.	
†N. O. S., empty.....	1½
†Same, C. L., min. wt. 12,000 lbs.....	2
Tubes, viz.:	
For shipping Gas, Acids or Liquids; see Drums.	
Paper, for winding yarn thereon, boxed; see Cotton and Woolen Mill Machinery.	
Speaking, boxed.....	2
Tubing, Iron; see Iron and Steel Articles.	
Tubing, N. O. S.....	2
Tubs, viz.:	
Bath, all kinds, L. C. L.....	1
Bath, cast iron, C. L.....	4
Bath, N. O. S., C. L., min. wt. 10,000 lbs.....	2
Cast Iron Bath Tubs, Lavatories or Washstands, Water Closet Hoppers, Cisterns or Tanks, and Sinks, without fittings, packed, mixed C. L.....	4
Dredge, Ore and Coal Dumping, iron or steel, L. C. L.....	3
Same, C. L.....	6
Fibre: same as Wooden Tubs.	
Galvanized Iron, not nested, L. C. L.....	1
Same, nested, L. C. L.....	3
Nested or not nested, C. L., min. wt. 20,000 lbs.....	4

T		Class.
Tubs—Continued.		
Laundry, cast iron, legs off.....		3
Tubs and Buckets, galvanized iron, mixed C. L., min. wt, 20,000 lbs.....		4
Tubs and buckets, galvanized iron in mixed C. L. with Tin- ware, Agateware, Graniteware, etc.; see Tinware.		
Slate and Soapstone.....		3
Wooden (metal lined); same as Galvanized Iron Tubs.		
Wooden, N. O. S.; see Woodenware.		
Tumblers; see Glass and Glassware.		
Tumbler Washers; see Washers.		
Turf Grass, in bundles or crates, L. C. L.....		6
Same, C. L.....		A
Turnips; see Vegetables.		
Turn-Buckles; see Iron and Steel Articles.		
Turntables; see Machinery and Machines.		
Turpentine, Crude, in barrels, L. C. L.....		5
Same, in barrels, casks or tank cars, C. L.....		6
Turpentine, Spirits of, viz.:		

NOTE.—Actual weight obtained at shipping point must be charged for on shipments in cans, barrels, or casks; or if no scales at shipping point, necessitating use of estimated weights, shipments must be weighed at the nearest scale point and manifests corrected, if necessary. On shipments in tank cars, weights will be assessed on the shell capacity of tank, multiplied by seven pounds to the gallon.

In cans, with or without jackets, unpacked.....	1
In cans, packed.....	2
In barrels, L. C. L.....	3
In barrels, casks or tank cars, C. L.....	6
Turpentine Cups, earthen; see Earthenware.	
Tuyeres, iron or earthen.....	4
Tuyeres, N. O. S.....	2
Twine, viz.:	
Binder's packed in bales, L. C. L.....	3
†Same C. L.....	6

NOTE.—Mixed car loads of Binders' Twine and Harvesting Machinery, minimum weight 24,000 lbs., may be accepted at the Sixth Class Rating.

Cotton, L. C. L.....	4
Same, C. L.....	5
Paper, L. C. L.....	4
Same, C. L.....	6
N. O. S., L. C. L.....	3
Same, C. L.....	5
Type, new, boxed.....	2
Type, old, and type metal.....	3
Typewriters, boxed.....	1

U

Ultramarine Blue, in boxes.....	2
Same, in barrels or casks.....	4
Umbrellas, boxed.....	1
Undertakers' Supplies and Instruments, N. O. S., packed.....	1
• Urns, Iron; see Iron and Steel Articles.	

V

Class.

Valises; see Bags, Traveling.

Valves, Iron, N. O. S., loose or packed, L. C. L..... 3

Same, C. L..... 5

Valves, Iron, with Brass Lining, not packed..... 3

Valves, N. O. S., packed..... 2

Varnish, viz.:

In cans, not boxed, or in iron drums, L. C. L..... 1

In cans, boxed, L. C. L..... 2

In barrels, casks or kegs, L. C. L..... 3

In cans, kegs, barrels or casks, C. L..... 4

Vaseline, in glass or cans, packed..... 1

Vaseline, in wood..... 2

Vases, Coal..... 1½

Vats, wooden; same as Tanks, wooden.

Vaults and Vault Work; see Iron and Steel Articles.

Vaults, Grave, cement or concrete, L. C. L..... 4

Same, C. L..... 5

Vegetables, desiccated..... 4

Vegetables, in cans; see Canned Goods.

Vegetables, not canned or desiccated, viz.:

NOTE.—If shippers of Vegetables, in car loads, furnish stoves and fuel to prevent freezing in cold weather, one attendant must accompany each shipment of one or more cars and must pay full fare. Stoves returned will be charged for at tariff rates.

Beets, Cabbage, Carrots, Onions, Potatoes and Turnips, packed

or in sacks, L. C. L..... 6

Same, packed or in sacks, or in bulk, straight or mixed

C. L. (see Note)..... 6

NOTE.—Mixed car loads of Apples, Pears, Beets, Cabbage, Carrots, Onions, Potatoes and Turnips, shall be charged at the car load rate applying on the highest rated article contained in the car.

N. O. S., packed, prepaid or guaranteed..... 3

Velvet Beans; see Beans.

VEHICLES, viz.:

Automobiles, Locomobiles, or other self-propelled Vehicles, viz.:

S. U., L. C. L..... 3T1

K. D., and parts thereof, boxed or well crated, L. C. L.... D1

S. U. or K. D., min. wt. 10,000 lbs..... 1

Barrows, Furnace Charging, viz.:

S. U., L. C. L..... 3

Wheels and removable iron parts detached, L. C. L..... 4

S. U. or K. D., C. L..... 6

Bicycles, Tricycles or Velocipedes, viz.:

Velocipedes, Railroad, S. U..... 1

Same, taken apart or K. D..... 2

Velocipedes and Tricycles, Children's; see Carriages, Wagons and Carts, Children's.

N. O. S., crated or boxed (not taken unless crated or boxed), L. C. L..... 1½

Same, C. L., min. wt. 10,000 lbs..... 2

Brick Trucks and Clay Carts, manufactured of iron and wood, for use on portable railway tracks, viz.:

S. U., L. C. L..... 4

Smaller parts boxed, L. C. L..... 5

S. U. or K. D., C. L..... 6

V

Class.

VEHICLES—Continued.

Cars, viz.:

Cane, Coke or Mining, S. U., L. C. L.....	4
Same, smaller parts boxed, L. C. L.....	5
Same, S. U. or K. D., C. L.....	6
Logging, S. U., L. C. L.....	4
Logging, K. D., L. C. L.....	5
Logging, S. U., C. L.....	6
Logging, K. D., C. L.; same as Car Trucks. See Iron and Steel Articles.	
Slag or Cinder (Cinder Pots), L. C. L.....	4
Same, C. L.....	6
Street or Tramway (operated by steam, cable, horse, or electric power), L. C. L., min. wt. \$4,000 lbs.....	D1
Same, C. L., min. wt. 20,000 lbs. (Rule 18 (c) not to apply)	5

Carriages, Buggies and Trotting Wagons, viz.:

S. U., L. C. L.....	3T1
K. D., not boxed or crated.....	3T1
K. D., boxed or well crated, box or crate exceeding 50 inches in height, L. C. L.....	D1
K. D., boxed or well crated, box or crate exceeding 30 inches, but not exceeding 50 inches in height, L. C. L....	1½
K. D., boxed or well crated, box or crate not exceeding 30 inches in height, L. C. L.....	1
Boxed or well crated, C. L. min. wt. 8,000 lbs.....	2
Loose, C. L., min. wt. 10,000 lbs.....	2

Carriages, Wagons, Carts, Velocipedes and Tricycles, Children's, viz.:

S. U., not boxed or crated, L. C. L.....	3T1
S. U., boxed or crated, L. C. L.....	D1
K. D., or with wheels detached, body and wheels crated, L. C. L.....	1
S. U. or K. D., packed or not packed, C. L., min. wt. 15,000 lbs.....	3

Carts, viz.:

Barrel, Wheels and Shafts detached and crated, L. C. L.	6
Same, C. L.....	6
Barrel, Wheels and Shafts detached and crated, L. C. L....	6
Clay, for use on portable railways; see Brick Trucks.	
Coal Dumps, S. U., L. C. L.....	1½
Same, with wheels detached, L. C. L.....	3
Same, taken apart and thoroughly K. D., L. C. L.....	4
Same, S. U. or K. D., C. L., min. wt. 20,000 lbs.....	6
Farm and Lumber; see Wagons.	
Hand or Push, S. U., L. C. L.....	D1
Hand or Push, K. D., or with wheels detached, L. C. L..	1
Hand or Push, S. U. or K. D., C. L., min. wt. 20,000 lbs..	5
Road, without Bodies, K. D. flat, L. C. L.....	1
Same, C. L.; same as Carriages, Buggies and Trotting Wagons, C. L.	

Road, Village, or Pleasure, N. O. S.; same as Carriages, Buggies and Trotting Wagons.

Fire Extinguishers on Wheels (not Steam Fire Engines, Hose Reels, etc.); see Extinguishers.

Gigs and Sulkies; same as Carriages, Buggies and Trotting Wagons.

Hearses, L. C. L.....	3T1
Same, C. L., min. wt. 10,000 lbs.....	1
Hose Reels, N. O. S., and Hook and Ladder Trucks, L. C. L., min. wt. 4,000 lbs, each.....	D1
Same, C. L., min. wt. 20,000 lbs.....	5

V

Class.

VEHICLES—Continued.

Hose Reels or Hose Carts, two-wheeled, K. D., boxed or crated	
L. C. L.....	D1
Same, C. L., min. wt. 20,000 lbs.....	5
Oil Tank Wagons, S. U., min. wt. 4,000 lbs. each.....	D1
Same, with wheels and tongue or shafts detached, actual weight	D1
Omnibuses, L. C. L.....	D1
Omnibuses, C. L., min. wt. 10,000 lbs.....	1
Sleds, Log; see Wagons, Farm.	
Sleighs; same as Carriages, Buggies and Trotting Wagons.	
Stage Coaches, L. C. L, min. wt. 4,000 lbs. each.....	D1
Same, C. L., min. wt. 20,000 lbs.....	5
Street Sprinkling Wagons, S. U., L. C. L., min. wt. 4,000 lbs. each.....	D1
Same, Tanks, Wheels and Poles or Shafts detached, L. C. L.	2
Same, C. L., min. wt. 20,000 lbs.....	5
Vans, moving empty.....	1½
Velocipedes, Bicycle or Tricycle Parts; see Vehicle Materials.	
Wagons, Delivery or Freight, N. O. S., without Springs, S. U., L. C. L.....	1½
Same, Wheels and Poles, or, Shafts detached, L. C. L....	2
C. L., min. wt. 20,000 lbs.....	5
Wagons, Delivery or Freight, N. O. S., with springs, S. U., L. C. L.....	3T1
Same (with tops), Wheels and Poles, or Shafts, detached, L. C. L.....	1½
Same, (without tops), Wheels and Poles or Shafts, detached L. C. L.....	1
C. L., min. wt. 20,000 lbs.....	4
Wagons, Garbage or Ash, S. U., L. C. L.....	1½
Same, Wheels and Poles, or Shafts, detached, L. C. L.....	3
C. L., min. wt. 20,000 lbs.....	5
Wagons and Wagonettes, N. O. S., S. U., L. C. L.....	3T1
Same, Wheels and Poles, or Shafts, detached, L. C. L.....	1½
C. L., min. wt. 10,000 lbs.....	2
Wagons, Mining; see Cars, Logging and Mining.	
Wagons and Carts, Farm or Lumber, viz.:	

NOTE.—The classification of "Wagons and Carts, Farm or Lumber," is intended only to apply on common Farm or Lumber Wagons and Carts, without springs, and is not intended for Buggies or varnished Pleasure or Business Wagons, for which provision is made in the foregoing.

S. U., L. C. L.....	1½
Taken apart and thoroughly K. D., L. C. L.....	4
S. U. or K. D., C. L., min. wt. 20,000 lbs.....	6

VEHICLE MATERIALS AND PARTS OF VEHICLES (see Note), viz.:

NOTE.—Unless otherwise specified, the ratings shown in the following list of wooden Vehicle Materials or Parts of Vehicles, will apply on shipments finished or in the white.

†Axle Beds, Bows, Doubletrees, Felloes, Head Blocks, Hubs, Neck Yokes, Reaches, Rims, Shafts, Sidebars, Spring Bars, Swingle (or whiffle) Trees, Spokes and Poles, N. O. S., and other wood for vehicles, N. O. S., in the white, rough or finished, packed or in rolls, strapped or securely tied in bundles.	A
Axles, Wagon, wooden, L. C. L.....	4
Same, C. L.....	6

V

Class.

VEHICLE MATERIALS—Continued.

Axle, iron or steel; see Iron and Steel Articles.	
Awnings and Aprons, Wagon, not leather, K. D. flat.....	2
Backs, Buggy and Carriage, packed.....	1
Bicycle, Tricycle or Velocipede parts, N. O. S., in packages..	1
Bodies, finished, Carriage, Buggy, Trotting Wagon, Wagon or Sleigh; same as Carriages, Buggies, Trotting Wagons, Wagons and Sleighs, respectively.	
Bodies, in the white, L. C. L.....	2
Same, C. L., min. wt. 12,000 lbs.....	4
Doubletrees, Neck Yokes, Shafts, Sidebars, Spokes, Swingle (or Whiffle) Trees and Poles, N. O. S., finished, L. C. L.....	1
Same, C. L.....	4
Boxes and Skeins, iron; see Iron and Steel Articles.	
Brakes and Ratchets for Farm Wagons; see Wagons, Farm, Parts of.	
Brakes and Ratchets, Vehicle (except for Farm Wagons); see Iron and steel Articles.	
Breast Yokes, N. O. S.....	3
Car Frames, iron or steel, L. C. L.....	2
Same (with or without wheels, axles, or trucks), C. L.....	6
Cushions, Buggy and Carriage, packed.....	1
Dashes, boxed or crated.....	1
Fenders, Buggy and Carriage, packed.....	1
Fifth Wheels; see Vehicle Parts, Iron or steel, N. O. S.	
†Doubletrees; see Axle Beds, Bows, etc.	
†Felloes; see Axle Beds, Bows, etc.	
†Hubs; see Axle Beds, Bows, etc.	
Neck Yokes, N. O. S.....	3
Platform Gears, in the white.....	1
Poles, N. O. S.....	1
†Rims; see Axle Beds, Bows, etc.	
Running Gears, finished, boxed or crated, package exceeding 30 inches in height.....	D1
Same, package not exceeding 30 inches in height.....	1
Running Gears, in the white, boxed or crated, package exceeding 30 inches in height, L. C. L.....	1½
Same, package not exceeding 30 inches in height, L. C. L..	1
Running Gears, in the white, C. L. min. wt. 12,000 lbs.....	4
Seats, Carriage, Buggy and Wagon, N. O. S.....	2
†Shafts; see Axle Beds, Bows, etc.	
†Singletrees; see Axle Beds, Bows, etc.	
Skeins and boxes, iron; see Iron and Steel Articles—Boxes and Skeins.	
†Spokes, in the white, rough or finished; see Axle Beds, Bows, etc.	
†Spokes, rough unturned, crated or in bundles (shipments via all rail may be taken loose), C. L., min. wt. 20,000 lbs.....	P
Springs, Vehicle, L. C. L.....	4
Same, C. L.....	6
Storm Shields.....	1
Street Car Platforms, with or without fronts attached.....	2
Tires, Vehicles; see Iron and Steel Articles.	
Tongues; see Poles.	
Tops, Carriage and Buggy, S. U., boxed or crated.....	3T1
Same, K. D. flat, folded or wrapped.....	D1
Same, K. D. flat, boxed or crated.....	1½
Vehicle Parts, wood (including Wooden Vehicle Parts, ironed, but not including Wagon Parts), N. O. S., K. D., in crates or bundies, L. C. L.....	3
Same, C. L.....	5

V

Class.

VEHICLE MATERIALS—*Continued.*

Vehicle Parts, iron or steel, N. O. S., packed, L. C. L.....	4
Same, C. L.....	6
Wagons, Farm, Parts of, finished, viz.:	
Bed Bottoms, Ends and Sides.	
Bolsters.	
Box Rods.	
Brakes and Ratchets.	
Breast or Neckyokes.	
Coupling Poles or Reaches.	
Doubletrees.	
Feed Boxes.	
Front or Hind Gear.	
Hounds.	
Seat Springs.	
Seats, with or without Springs.	
Shafts.	
Singletrees or Whiffletrees.	
Tongues or Poles.	
Wagon Irons, packed.	
Wheels, iron or wooden.	
L. C. L.....	4
Same, C. L.....	6
Wagon Parts, wood, N. O. S., K. D., in crates or bundles.	
L. C. L.....	4
Same, C. L.....	6
Wheels, Farm Wagon or Cart, unfinished, with or without tires, L. C. L.....	4
Wheels, Farm Wagon or Cart, unfinished, without tires, C. L., min. wt. 18,000 lbs.....	6
Same, with tires, C. L., min. wt. 24,000 lbs.....	6
Wheels, Farm Wagon or Cart, unfinished, (with and without tires), mixed, C. L., min. wt. 24,000 lbs.....	6
Wheels, N. O. S., in crates or bundles, L. C. L.....	2
Same, without tires, C. L., min. wt. 12,000 lbs.....	4
Same, with tires, C. L., min. wt. 20,000 lbs.....	5
Wheels, N. O. S. (with and without tires), mixed C. L., min. wt. 20,000 lbs.....	4
Wheels, Farm Wagon or Cart, unfinished (with or without tires), mixed C. L., min. wt. 20,000 lbs.....	4
Velocipedes; see Vehicles.	
Veneering, less than one-eighth of an inch in thickness, manufactured of Pine, Poplar, Bass wood, Birch, California Redwood, Elm, Gum, Laurel, Oak or Cedar, unfinished, L. C. L....	4
Same, C. L.....	6
Veneering N. O. S., not boxed.....	D1
Same, boxed.....	1
Ventilators, galvanized iron; see Iron and Steel Articles.	
Verdigris (Acetate of Copper), in boxes.....	1
Same in kegs, barrels or casks.....	4
Vermicelli; see Macaroni.	
Vinegar, prepaid or guaranteed (see Note), viz.:	
In glass, packed.....	2
In wood.....	6
In tank cars, C. L., min. wt. capacity of tank.....	6
In mixed C. L., with Pickles, Sauerkraut, Mustard (prepared), Horse Radish, etc.; see Pickles.	

NOTE.—Shipments of Vinegar returned to shippers must be prepaid.

Vinegar Shavings or Chips, in bags.....	5
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V		Class.
Vises, Iron; see Iron and Steel Articles.		
Vitriol, Blue; see Bluestone.		
Vitriol, Oil of, in carboys, boxed, ship's option, L. C. L.....		2
Same, C. L.....		5
Vitriol, Oil of, in iron drums, L. C. L.....		5
Same, C. L.....		6
Vitriol, N. O. S.; see Zinc, Sulphate of.		
W		
Wadding, Cotton.....		1
Wagon Jacks; see Jack Screws.		
Wagons; See Vehicles.		
Wainscoting; see Woodwork.		
Wall Cases; see Furniture.		
Wall Coping, vitrified; see Pipe, Earthen and Concrete.		
Wall Finish, N. O. S., in boxes, kegs or barrels.....		6
Walnuts; see Nuts.		
Wardrobes; see Furniture.		
Warp; see Dry Goods.		
Washboards, wooden; see Woodenware.		
Washboards, made of wood and earthenware combined, L. C. L..		3
Same, C. L., min. wt. 12,000 lbs.....		5
Washboards, made of wood and glass combined, L. C. L.....		3
Same, C. L., min. wt. 12,000 lbs.....		5
Washers, Iron; see Iron and Steel Articles.		
Washers, Lead, in boxes.....		3
Washers, Tumblers, boxed.....		1
Washing or Scouring Compounds (not soap powders).....		4
Washing Crystals.....		4
Washing Fluid, in carboys, boxed.....		1
Same, in glass, packed.....		1
Washing Machines, hand power, L. C. L.....		2
Same, C. L., min. wt. 15,000 lbs.....		4
Washing Machines or Laundry Machinery, steam power; see Machinery and Machines.		
Washing Powders; see Soap and Washing Powders.		
Washstands; see Furniture.		
Waste, viz.:		
Cotton, manufactured.....		5
Cotton (refuse); see Cotton Sweepings.		
Jute, or mixed jute and woolen refuse or tailings, in sacks....		2
Same, in crates.....		3
Same, pressed in bales.....		A
Water, viz.:		
Aerated, Carbonated and Mineral Waters, in glass or earthenware, packed, L. C. L.....		4
Same, C. L.....		6
In wood or galvanized iron cans.....		6
In glass or earthenware, packed, or in wood, mixed C. L....		6
NOTE.—Mixed car load shipments of Ginger Ale, Beer, Tonic, Aerated, Carbonated and Mineral Waters, may be taken at the Class E Rating.		
Phosphated Beverages (not Extracts) and Fruit Phosphates (not Extracts), ready for use; same as Mineral Water.		
Water Closets, Iron; see Iron and Steel Articles.		
Water Closet Cisterns, Iron; see Iron and Steel Articles.		
Water Closet Tanks and Seats, iron or wood, crated or boxed....		3
Water Coolers, and Water Coolers and Filters combined, N. O. S. packed.....		1

W		Class.
Water Cranes; see Cranes, Water.		
Water Gates, Iron; see Iron and Steel Articles.		
Water Meters Boxed; see Meter Boxes, Water.		
Wax, viz.:		
Beeswax	1	
†Japan, L. C. L.....	4	
Same, C. L.....	5	
†Mineral, L. C. L.....	4	
Same, C. L.....	5	
†Paraffine, L. C. L.....	4	
Same, C. L.....	5	
N. O. S.....	1	
Wax Comb Foundation; same as Bee Comb Foundation.		
Wax Extractors, crated.....	1	
Wax Figures; see Images.		
Weather Strips, in bundles.....	1	
Same, in boxes.....	2	
Weasands, dried, packed.....	3	
Webbing, Rackband; see Dry Goods.		
Webbing, Cotton; see Dry Goods.		
Wedges; see Iron and Steel Articles.		
Weighing Machines; see Machinery and Machines.		
Weights, Folding Bed; see Iron and Steel Articles.		
Whale bone.....	1	
Wheat, N. O. S.; see Grain.		
Wheat, cracked or rolled; see Food Preparations, Cereals, N. O. S.		
Wheelbarrows, viz.:		
Iron or Wooden, S. U., L. C. L.....	1	
Iron or Wooden, legs and wheels detached and packed separately, or fastened to barrows L. C. L.....	2	
Iron or Wooden, legs, wheels and hoppers detached, and Hoppers nested, L. C. L.....	3	
Iron or Wooden, C. L., min. wt. 20,000 lbs.....	6	
Wheelbarrow Trays, iron or steel, nested, L. C. L.....	4	
Same, C. L.....	6	
Wheel Flanges; see Iron and Steel Articles.		
Wheels, viz.:		
Agricultural Implement, Iron; see Agricultural Implements.		
Car; see Iron and Steel Articles.		
Pulley; see Machinery and Machines.		
Vehicle; see Vehicle Materials.		
Water; see Machinery and Machines.		
Well; see Iron and Steel Articles.		
Wheelbarrow, iron or wood, L. C. L.....	4	
Same, C. L.....	6	
Whetstones, Sand, packed.....	3	
Whips	1	
Whiskey; see Liquors.		
White Lead; see Paints.		
Whiting; see Chalk.		
Wicking; see Dry Goods.		
Willow Reeds; see Reeds.		
Willowware	D1	
Willowware Baskets; see Baskets.		
Windlasses, Iron; see Iron and Steel Articles.		
Windmills, K. D., in bundles or boxes, L. C. L.....	3	
Same, C. L.....	5	
Windmill Towers, wood, K. D., L. C. L.....	3	
Same, C. L.....	5	
Windmill Towers, iron or steel, including wooden platforms for same, entirely taken apart and K. D., L. C. L.....	4	
Same, C. L.....	6	

W

Class.

Windows, metal; same as Blinds, Doors, Frames and Sash, wooden.

Window Casings; see Woodwork.

Window Shades and Rollers; see Shades.

Window Shade Cloth and Hollands; see Dry Goods.

Window Sills, Slate; see Slate.

Wine; see Liquors, Alcoholic.

Wire, viz.:

NOTE.—All sizes of Iron or Steel Wire shipped in coils or on reels will be considered as Wire, and classified accordingly; but when shipped in straight lengths not coiled or on reels, same will not be considered Wire when over three-sixteenths of an inch in diameter.

Aluminum, L. C. L.....	2
Same, C. L.....	4
†Brass, Bronze, Copper (covered or plain or German Silver), L. C. L.....	3
Same, C. L., min. wt. 30,000 lbs.....	4
Iron or Steel, in boxes.....	4
Iron or Steel, in bundles or coils, or on reels, L. C. L.....	6
Same, C. L., see Special Iron.	
Iron or Steel, packed in kegs, barrels or casks, L. C. L.....	6
Same, C. L., min. wt. 30,000 lbs.....	6
†N. O. S.....	7
Wire, Baling Bands or Ties; see Ties.	
Wire Barrel Hoops, in bundles; see Wire in bundles.	
Wire Bobbin Rings, packed.....	4
Wire Cable; see Rope.	
Wire Cloth, viz.:	
†Iron or Steel, in boxes, casks, crates or rolls, L. C. L.....	3
†N. O. S., in boxes, casks, crates or rolls, L. C. L.....	2
Same, C. L.....	6
Wire Cork Fasteners; see Fasteners.	
Wire Fence Staples; see Iron and Steel Articles.	
Wire Fencing, combination of wood and iron.....	6
Wire Fencing, Iron; see Iron and Steel Articles	
Wire Fencing, woven, in rolls; see Iron and Steel Articles.	
Wire Fencing, not woven.....	6
Wire Hooks; see Hooks.	
Wire Mattresses; see Furniture.	
Wire Netting, N. O. S., including Woven Mattresses, Wire, in boxes, casks, crates, or rolls, L. C. L.....	2
Same, C. L.....	6
Wire Netting, of one-inch mesh or greater, in rolls; same as Fencing, woven wire.	
Wire Rope; see Rope.	
Wire Screens; see Screens.	
Wire Work, Table, Toilet and Household Articles, boxed or crated.	1
Wire Springs; see Springs.	
Wire Stay Guards for fence wire; same as Wire.	
Wire Work, racks, stands, vases, signs or figures, boxed or crated.	D1
Same, K. D. flat, boxed or crated.....	1
†Wire Goods, N. O. S., flat or nested, solid, boxed.....	1
Witch Hazel Extract, in glass, packed.....	1
Same, in wood.....	3
Wood, viz.:	
Built-up Compound, or Veneered with Pine Poplar, Basswood Birch, California Redwood, Elm, Gum, Laurel, Oak or Cedar; see Veneering.	
Cedar, in shape for lead pencils, packed, L. C. L.....	3
Same, C. L.....	6

W

Class.

Wood—*Continued.*

†Cord or Fire; see Special Rates.

Dye; see Dyewood.

Veneered, N. O. S., L. C. L.....

3

Same, C. L.....

5

Wood Filler and Wood Preservative; same rating as Paints.

Wooden Blocks, Butchers'; see Blocks.

WOODENWARE, viz.:

Buckets, pails or firkins, L. C. L.....

3

Same, C. L., min. wt. 15,000 lbs.....

5

Buckets, Pails, Firkins and Tubs, mixed C. L., min. wt.
15,000 lbs.....

5

Covers, viz.:

Barrel or Box, with glass panel inserted, boxed or crated..

1

Bottle, packed, L. C. L.....

3

Same, C. L., min. wt. 12,000 lbs.....

5

N. O. S.....

1

Pins, viz.:

Clothes, L. C. L.....

3

Clothes, C. L., min. wt. 12,000 lbs.....

5

Clothes, mixed with Clothes Props and Washboards, C. L.,
min. wt. 12,000 lbs.....

5

Dowel, wooden.....

3

N. O. S., in cases.....

1

Plates, Dishes and Trays, viz.:

Packed, L. C. L.....

3

Same, C. L., min. wt. 12,000 lbs.....

5

Mixed with Clothes Pins and Washboards, C. L., min.
wt. 12,000 lbs.....

5

Tubs, viz.:

Bath; see Tubs.

N. O. S., L. C. L.....

3

Same, C. L., min. wt. 15,000 lbs.....

5

N. O. S., mixed with Buckets, Pails or Firkins, C. L.,
min. wt. 15,000 lbs.....

5

Washboards, L. C. L.....

3

Same, C. L., min. wt. 12,000 lbs.....

5

Same, C. L., mixed with Clothes Pins, Plates, Dishes and
Trays, C. L., min. wt. 12,000 lbs.....

5

Woodenware, N. O. S. (not Willowware).....

3

Wooden Screws; see Screws.

Wooden Skewers, Butcher's; see Skewers.

Woodwork, viz.:

Balusters, wainscoting, stairwork, paneling, window casings,
all of oak or other hard woods, for inside finish of houses
in bundles, crates or boxes, L. C. L.....

4

Same, C. L.....

6

Cornices, wooden, for windows, doors or inside finish,
L. C. L.....

4

Same, C. L.....

6

Cornices, wooden, for outside finish; see Mouldings, Wooden.

Wool, viz.:

Mineral

5

N. O. S., in sacks or bales.....

2

Wool Nails or Combings; see Wool.

Wool Softener; see Softener. †

Woolen Goods; see Dry Goods.

Woolen Goods mixed with Cotton Goods; see Dry Goods.

Wrenches, packed.....

3

Wringers, Clothes, not packed.....

D1

Same, packed.....

2

Y	Class.
Yachts; see Boats.	
Yarns; see Dry Goods.	
Yeast, in packages.....	1
†Yeast Cakes, in boxes.....	3
Yeast Powders; see Powders.	
Yellow Metal, copper and zinc combination, in sheets or plates, boxed or crated.....	2
Yokes; see Vehicle Materials and Parts of Vehicles.	

Z

Zinc, viz.:	
In boxes, casks, sheets or rolls.....	4
In blocks or pigs, L. C. L.....	5
Same, C. L., min. wt. 30,000 lbs.....	6
Scrap, packed.....	5
Zinc, Chloride of, viz.:	
In boxes, or in glass jugs, or carboys, packed, L. C. L.....	1
In kegs or barrels, L. C. L.....	4
In packages, C. L.....	6
Zinc and Copper Composition; see Yellow Metal.	
Zinc Cornices; see Cornices.	
Zinc Dross	6
Zinc Dust and Zinc Flue Dust; see Paints.	
Zinc Ore; see Ores.	
Zinc Oxide.....	5
Zinc Paints; see Paints.	
‡Zinc, Sulphate of, in boxes.....	2
Same, in kegs or barrels.....	4
Zincs, Battery, in crates, boxes or barrels, L. C. L.....	3
Same, C. L.....	6

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 1.

Applicable to the following Lines, except where lower rates are now in force, such lower rates shall remain in force.

Atlantic Coast Line Railroad Company.
Baltimore & Ohio Railroad Company.
Norfolk & Southern Railroad Company.

Norfolk & Western Railway Company.
Seaboard Air Line Railway Company.
Southern Railway Company.

Valley Railroad Company of Virginia.

Standard Freight Tariff. Class Rates. Governed by Virginia Classification.

DISTANCES		PER ONE HUNDRED POUNDS.													Per Bbl.	Per Ton of 2,000 lbs.			Per Carload of 20,000 lbs.					
		1	2	3	4	5	6	A	B	C	D	E	F	G		H	I	J	K	L	M	N	O	P
5 Miles and under	12	10	8	6	5	4	4	1	4	4	5	8	6	6	6	6	3	\$ 50	\$ 60	\$ 7 00	\$ 7 00	\$ 5 00		
10 ..	16	12	10	8	7	5	5	6	5	5	7	10	8	8	8	8	4	60	70	8 00	8 00	6 00		
20 ..	20	16	12	10	8	6	6	8	6	6	8	12	9	10	10	9	5	70	90	12 00	9 00	7 00		
30 ..	22	18	14	13	9	7	7	9	7	7	9	14	10	13	13	10	6	80	1 00	14 00	10 00	9 00		
40 ..	24	20	16	14	10	8	8	10	8	8	10	16	12	14	14	12	6	90	1 10	15 00	11 00	9 00		
50 ..	28	22	18	15	11	9	8	10	9	8	11	18	13	15	15	13	6	1 00	1 20	16 00	12 00	10 00		
60 ..	32	26	20	16	12	10	9	11	10	9	12	20	14	16	16	14	7	1 00	1 30	16 00	13 00	11 00		
70 ..	34	28	22	17	13	11	9	12	11	9	13	22	15	17	17	15	7	1 00	1 30	16 00	14 00	12 00		
80 ..	36	30	23	18	14	11	10	13	11	10	14	22	16	18	18	16	8	1 10	1 30	18 00	16 00	13 00		
90 ..	38	32	25	18	15	11	11	14	11	11	15	22	17	18	18	17	8	1 20	1 40	19 00	17 00	14 00		
100 ..	40	34	27	18	16	11	11	15	11	11	16	22	18	18	18	18	8	1 30	1 50	19 00	17 00	15 00		
110 ..	40	35	27	18	16	11	11	16	11	11	16	22	18	18	18	18	9	1 30	1 50	22 00	18 00	16 00		
120 ..	42	36	28	19	17	12	12	17	12	12	17	24	18	19	19	18	9 1/2	1 30	1 50	25 00	22 00	16 00		
130 ..	44	37	29	19	17	13	13	17	12	13	17	26	18	19	19	18	9 1/2	1 30	1 50	28 00	22 00	16 00		
140 ..	44	38	30	21	17	14	14	17	12	14	17	28	19	21	21	19	9 1/2	1 40	1 60	30 00	22 00	16 00		
150 ..	47	40	33	23	17	14	14	17	14	14	17	28	20	23	23	20	9 1/2	1 50	1 70	32 00	22 00	16 00		
160 ..	47	40	33	23	18	14	14	18	14	14	18	28	20	23	23	20	9 1/2	1 55	1 75	33 00	23 00	16 00		
170 ..	49	42	33	23	18	15	15	18	14	14	18	28	21	23	23	21	10	1 55	1 75	33 00	23 00	16 00		
180 ..	49	42	33	23	18	15	15	18	15	15	18	30	22	23	23	22	10	1 55	1 75	34 00	24 00	18 00		
190 ..	50	43	33	23	19	15	15	19	15	15	19	30	22	23	23	22	11 1/2	1 60	1 75	34 00	25 00	18 00		
200 ..	51	44	34	24	19	16	15	19	15	15	19	30	24	24	24	24	11 1/2	1 65	1 75	35 00	25 00	18 00		
210 ..	52	44	35	24	19	15	15	19	15	15	19	30	24	24	24	24	11 1/2	1 70	1 75	35 00	25 00	18 00		
220 ..	53	45	36	25	20	16	16	20	16	16	20	32	25	25	25	25	11 1/2	1 70	1 75	35 00	25 00	18 00		
230 ..	54	46	36	25	20	16	16	20	16	16	20	32	25	25	25	25	11 1/2	1 75	1 75	35 00	25 00	19 00		

240 Miles and over 230.....	55	46	37	26	21	17	17	17	21	21	15	21	26	84	25	11 1/2	1 75	1 75	85 00	25 00	19 00
250 ..	57	47	37	26	21	17	17	17	21	21	16	21	26	84	26	12	1 80	1 80	86 00	26 00	20 00
260 ..	58	48	38	27	22	18	18	18	22	22	17	22	27	86	27	13	1 85	1 85	87 00	27 00	21 00
270 ..	59	49	38	27	22	18	18	18	22	22	18	22	27	86	27	14	1 90	1 90	88 00	28 00	22 00
280 ..	60	50	39	28	23	19	19	19	23	23	18	23	28	88	28	14	1 95	1 90	89 00	28 00	22 00
280 ..	61	50	39	28	23	19	19	19	23	23	19	23	28	88	28	15	1 90	1 95	40 00	29 00	23 00
300 ..	62	51	40	29	24	20	20	20	24	24	19	24	29	40	29	15	1 90	1 95	41 00	29 00	23 00
310 ..	64	52	40	30	25	20	20	20	25	25	20	25	30	40	30	16	1 95	2 00	41 00	30 00	24 00
320 ..	65	53	41	30	25	21	21	21	25	25	21	25	30	42	30	16	1 96	2 00	42 00	31 00	25 00
330 ..	66	54	41	31	26	21	21	21	26	26	21	26	31	42	31	17	2 00	2 05	42 00	31 00	26 00
340 ..	67	54	42	31	26	22	22	22	26	26	21	26	31	44	31	17	2 05	2 40	46 00	32 00	27 00
350 ..	68	55	42	32	27	22	22	22	27	27	21	27	32	44	32	17	2 05	2 10	46 00	32 00	27 00
360 ..	69	56	43	32	27	23	23	23	27	27	21	27	32	46	32	18	2 15	2 60	48 00	33 00	28 00
370 ..	70	57	43	33	28	23	23	23	28	28	21	28	33	46	33	18	2 15	2 60	48 00	33 00	28 00
380 ..	72	58	44	33	28	24	24	24	28	28	21	28	33	48	33	18	2 15	2 60	48 00	33 00	28 00
390 ..	73	58	44	34	29	24	24	24	29	29	21	29	34	48	34	18	2 30	2 80	49 00	34 00	28 00
400 ..	74	59	45	34	29	24	25	25	29	29	21	29	34	48	34	18	2 30	2 80	49 00	34 00	28 00
425 ..	75	60	45	35	30	25	25	25	30	30	22	30	35	50	35	20	2 40	2 85	49 00	34 00	29 00
450 ..	76	61	46	36	31	26	26	26	31	31	22	31	36	50	36	20	2 40	2 85	51 00	35 00	30 00
475 ..	77	62	47	37	32	27	27	27	32	32	22	32	37	51	37	20	2 45	2 85	53 00	36 00	30 00
500 ..	78	63	48	38	33	28	28	28	33	33	22	33	38	51	37	20	2 45	2 85	54 00	37 00	31 00

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No 2.

Applicable to Chesapeake and Ohio Railway Company.

Class Rates. Governed by Virginia Classification.

ANNUAL REPORT OF

DISTANCES		PER ONE HUNDRED POUNDS												Per Bbl.		Per 100 lbs.		Per Ton of 2,000 lbs.		Per Carload of 20,000 lbs.			
		1	2	3	4	5	6	A	B	C	D	E	H	F	J	K	L	M	N	O	P		
5 Miles and under.....	12	10	8	6	5	4	4	4	4	4	4	5	6	8	6	3	\$ 50	\$ 60	\$ 7 00	\$ 7 00	\$ 5 00		
10 " " over 5.....	16	12	10	8	7	6	5	5	6	5	5	7	8	10	8	4	60	70	8 00	8 00	6 00		
20 " " " 10.....	20	16	12	10	8	8	6	6	8	6	6	8	10	12	9	5	70	90	12 00	9 00	7 00		
30 " " " 20.....	22	18	14	13	8	7	7	7	9	7	7	9	13	14	10	6	80	1 00	14 00	10 00	9 00		
40 " " " 30.....	24	20	16	14	10	8	8	8	10	8	8	10	14	16	12	6	90	1 10	15 00	11 00	9 00		
50 " " " 40.....	28	22	18	15	11	9	8	8	10	9	8	11	15	18	13	6	1 00	1 20	16 00	12 00	10 00		
60 " " " 50.....	32	26	20	16	12	10	9	9	11	10	9	12	16	20	14	7	1 00	1 20	16 00	13 00	11 00		
70 " " " 60.....	34	28	22	17	13	11	9	9	12	11	9	13	17	22	15	7	1 00	1 20	16 00	14 00	12 00		
80 " " " 70.....	36	30	23	18	14	11	10	10	13	11	10	14	18	22	16	8	1 10	1 30	18 00	16 00	13 00		
90 " " " 80.....	38	32	25	18	15	11	11	11	14	11	10	15	18	22	17	8	1 20	1 40	19 00	17 00	14 00		
100 " " " 90.....	40	34	27	18	16	11	11	11	15	11	10	16	18	22	18	8	1 30	1 50	19 00	17 00	15 00		
110 " " " 100.....	40	35	27	18	16	11	11	11	16	11	10	16	18	22	18	9	1 30	1 50	22 00	18 00	16 00		
115 " " " 110.....	41	35	27	19	16	11	11	11	16	11	10	16	19	22	18	9	1 30	1 50	22 00	18 00	16 00		
120 " " " 115.....	42	36	28	19	17	12	12	12	17	12	11	17	19	24	18	9 1/2	1 30	1 50	25 00	22 00	16 00		
130 " " " 120.....	44	37	29	19	17	13	13	13	17	13	12	17	19	26	18	9 3/4	1 30	1 50	28 00	22 00	16 00		
140 " " " 130.....	44	38	30	21	17	14	14	14	17	14	12	17	21	28	19	9 1/2	1 40	1 60	30 00	22 00	16 00		
145 " " " 140.....	44	38	30	21	17	14	14	14	17	14	12	17	21	28	19	9 1/2	1 40	1 60	30 0	22 00	16 00		
150 " " " 145.....	47	40	33	23	17	14	14	14	17	14	12	17	23	28	20	9 3/4	1 50	1 70	32 00	22 00	16 00		
160 " " " 150.....	47	40	33	23	18	14	14	14	18	14	12	18	23	28	20	9 3/4	1 55	1 75	33 00	23 00	16 00		
170 " " " 160.....	49	42	33	23	18	15	15	15	18	14	12	18	23	28	21	10	1 55	1 75	33 00	23 00	16 00		
180 " " " 170.....	49	42	33	23	18	15	15	15	18	15	13	18	23	30	22	10	1 55	1 75	34 00	24 00	18 00		
190 " " " 180.....	50	43	33	23	19	15	15	15	19	15	14	19	23	30	22	11 1/2	1 60	1 75	34 00	25 00	18 00		
200 " " " 190.....	51	44	34	24	19	15	15	15	19	15	15	19	24	30	24	11 1/2	1 65	1 75	35 00	25 00	18 00		
250 " " " 200.....	52	44	35	24	19	15	15	15	19	15	15	19	24	30	24	11 1/2	1 70	1 75	35 00	25 00	18 00		
300 " " " 250.....	53	45	35 1/2	24	19	15	15	15	19	15	15	19	24	30	24	11 1/2	1 70	1 75	35 00	26 00	18 00		
355 " " " 300.....	53	46	35 3/4	24	20	15	15	15	20	15	15	20	24	30	24	11 3/4	1 70	1 75	35 00	25 00	18 00		

DISTANCES	PER ONE HUNDRED POUNDS												Per Bbl.	Per 100 lbs.		Per Ton of 2,000 lbs.		Per Carload of 20,000 lbs.			
														F	J	K	L	M	N	O	P
	1	2	3	4	5	6	A	B	C	D	E	H									
210. Miles and over 200....	52	44	35	24	19	15	15	19	15	15	19	24	30	24	11 1/2	\$1 70	\$1 75	\$35 00	\$25 00	\$18 00	
220. " " 210 ..	53	45	36	25	20	16	16	20	16	15	20	25	32	25	11 1/2	1 70	1 75	35 00	25 00	18 00	
230. " " 220....	54	46	36	25	20	16	16	20	16	15	20	25	32	25	11 1/2	1 75	1 75	35 00	25 00	19 00	
240. " " 230....	55	46	37	26	21	17	17	21	17	15	21	26	34	25	11 1/2	1 75	1 75	35 00	25 00	19 00	
250. " " 240....	57	47	37	26	21	17	17	21	17	16	21	26	34	26	12	1 80	1 80	36 00	26 00	20 00	
260. " " 250 ..	58	48	38	27	22	18	18	22	18	17	22	27	36	27	13	1 80	1 85	37 00	27 00	21 00	
270. " " 260....	59	49	38	27	22	18	18	22	18	18	22	27	36	27	14	1 85	1 90	38 00	28 00	22 00	
280. " " 270....	60	50	39	28	23	19	19	23	19	18	23	28	38	28	14	1 85	1 90	39 00	28 00	22 00	
290. " " 280....	61	50	39	28	23	19	19	23	19	19	23	28	38	28	15	1 90	1 95	40 00	29 00	23 00	
300. " " 290 ..	62	51	40	29	24	20	20	24	20	19	24	29	40	29	15	1 90	1 95	41 00	29 00	23 00	
310. " " 300....	64	52	40	30	25	20	20	25	20	20	25	30	40	30	16	1 95	2 00	41 00	30 00	24 00	
320. " " 310....	65	53	41	30	25	21	21	25	21	21	25	30	42	30	16	1 95	2 00	42 00	31 00	25 00	
330. " " 320....	66	54	41	31	26	21	21	26	21	21	26	31	42	31	17	2 00	2 05	42 00	31 00	26 00	
340. " " 330....	67	54	42	31	26	22	22	26	22	21	26	31	44	31	17	2 05	2 40	46 00	32 00	27 00	
350. " " 340 ..	68	55	42	32	27	22	22	27	22	21	27	32	44	32	17	2 05	2 40	46 00	32 00	27 00	
355. " " 350 ..	69	56	43	32	27	23	23	27	23	21	27	32	46	32	18	2 15	2 60	48 00	33 00	28 00	

NOTE—Apply Virginia Classification; but, if the resulting rate is lower than the rate under the Official Classification and C. & O. exceptions, apply the latter, the rate so arrived at not to exceed Standard Tariff shown below, subject to Virginia Classification.

STATE CORPORATION COMMISSION.
FREIGHT TARIFF No. 3.
Applicable to New York, Philadelphia and Norfolk Railroad Company.
Class Rates. Governed by Virginia Classification.

DISTANCES		PER ONE HUNDRED POUNDS												Per Bbl.	Per 100 lbs.		Per Ton of 2,000 lbs.		Per Carload of 20,000 lbs.			
		1	2	3	4	5	6	A	B	C	D	E	H		F	J	K	L	M	N	O	P
5 Miles and under	11	10	8	6	5	4	4	4	4	4	4	5	6	8	6	8	6	\$ 50	\$ 60	\$ 7 00	\$ 7 00	\$ 5 00
10 " " over 5	13	12	10	8	7	5	5	6	6	5	5	7	8	10	8	10	8	60	70	8 00	8 00	6 00
15 " " " 10	15	13	12	10	8	6	6	6	8	6	6	8	10	12	9	5	70	90	12 00	9 00	7 00	
20 " " " 15	16	14	12	10	8	6	6	6	8	6	6	8	10	12	9	5	70	90	12 00	9 00	7 00	
25 " " " 20	17	15	14	13	9	7	7	7	9	7	7	9	13	14	10	6	80	1 00	14 00	10 00	9 00	
30 " " " 25	18	16	14	13	9	7	7	7	9	7	7	9	13	14	10	6	80	1 00	14 00	10 00	9 00	
35 " " " 30	19	18	16	14	10	8	8	8	10	8	8	10	14	16	12	6	90	1 10	15 00	11 00	9 00	
40 " " " 35	22	19	16	14	10	8	8	8	10	8	8	10	14	16	12	6	90	1 10	15 00	11 00	9 00	
45 " " " 40	24	21	18	15	11	9	8	8	10	9	8	11	15	18	13	6	1 00	1 20	16 00	12 00	10 00	
50 " " " 45	26	23	18	15	11	9	8	8	10	9	8	11	15	18	13	6	1 00	1 20	16 00	12 00	10 00	
55 " " " 50	27	24	20	16	12	10	9	9	11	10	9	12	16	20	14	7	1 00	1 20	16 00	13 00	11 00	
60 " " " 55	28	25	20	16	12	10	9	9	11	10	9	12	16	20	14	7	1 00	1 20	16 00	13 00	11 00	
65 " " " 60	29	25	20	17	13	11	9	9	12	11	9	13	17	22	15	7	1 00	1 20	16 00	14 00	12 00	
70 " " " 65	30	25	22	17	13	11	9	9	12	11	9	13	17	22	15	7	1 00	1 20	16 00	14 00	12 00	
75 " " " 70	30	27	22	18	14	11	10	10	13	11	10	14	18	22	16	8	1 10	1 30	18 00	16 00	13 00	

STATE CORPORATION COMMISSION.
FREIGHT TARIFF No. 4.
Applicable to Louisville and Nashville Railroad Company.
Class Rates. Governed by Virginia Classification.

DISTANCES	PER ONE HUNDRED POUNDS												Per. Bbl.	Per 100 lbs.		Per Ton of 2,000 lbs.		Per Carload of 20,000 lbs.														
														J	K	L	M	N	O	P												
	1	2	3	4	5	6	A	B	C	D	E	H									F											
5 Miles and under	12	10	8	6	5	4	4	4	4	4	5	6	8	6	8	3	50	60	7 00	8 00	9 00	10 00	11 00	12 00	13 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00
10 " " over 5	15	12	10	8	7	5	5	5	5	5	6	7	8	8	10	4	60	70	8 00	9 00	10 00	11 00	12 00	13 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00	
15 " " " 10	15	13	12	10	8	6	6	6	6	6	7	8	9	9	10	6	70	90	12 00	12 00	13 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00
20 " " " 15	20	16	12	10	8	6	6	6	6	6	7	8	9	10	10	6	70	90	12 00	12 00	13 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00
30 " " " 20	22	18	14	13	9	7	7	7	7	7	8	9	10	10	10	6	80	1 00	14 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00	25 00	26 00
40 " " " 30	24	20	16	14	10	8	8	8	8	8	9	10	10	10	10	6	90	1 10	15 00	15 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00	25 00	26 00	27 00
50 " " " 40	28	22	18	15	11	9	8	8	8	8	10	10	11	11	11	6	1 00	1 20	16 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00	25 00	26 00	27 00	28 00
60 " " " 50	32	26	20	16	12	10	9	9	9	9	11	11	12	12	12	7	1 00	1 20	16 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00	25 00	26 00	27 00	28 00
Over 60 Miles	34	28	22	17	13	11	9	9	9	9	12	12	13	13	13	7	1 00	1 20	16 00	16 00	17 00	18 00	19 00	20 00	21 00	22 00	23 00	24 00	25 00	26 00	27 00	28 00

Where rates lower than the above are now in force, such lower rates shall remain in force.

STATE CORPORATION COMMISSION.
FREIGHT TARIFF No. 5.
Applicable to Virginia and Southwestern Railway Company.
Class Rates. Governed by Virginia Classification.

DISTANCES		PER ONE HUNDRED POUNDS																Per Ton of 2,000 lbs.	Per Carload of 20,000 lbs.				Special Iron per 100 lbs.	
																			L	M	N	O		P
		1	2	3	4	5	6	A	B	C	D	E	H	F	J	K								
5 Miles and under.	15	18	11	9	8	7	6	7	6	6	8	11	12	9	3½	\$ 50	\$ 60	\$10 00	\$ 8 00	\$ 6 00	6			
" " " over 5...	18	15	13	11	10	8	7	8	7	7	10	13	11	11	4	60	70	11 00	10 00	7 00	7			
" " " " 10...	21	18	15	13	11	9	9	10	8	8	12	15	15	13	4½	65	90	14 00	11 00	8 00	8			
" " " " 15...	22	19	16	14	12	10	9	11	9	8	13	16	18	14	5	70	90	16 00	12 00	9 00	8			
" " " " 20...	24	22	18	17	11	12	10	12	10	9	14	18	20	15	5½	75	1 00	18 00	13 00	10 00	9			
" " " " 25...	26	23	19	18	15	12	11	12	10	10	15	18	20	16	6	80	1 00	19 00	13 00	11 00	10			
" " " " 30...	28	25	21	19	16	13	12	13	11	11	16	20	22	18	6½	85	1 10	19 00	14 00	11 00	11			
" " " " 35...	29	26	22	19	16	13	13	14	12	11	17	21	24	18	6½	90	1 10	20 00	14 00	11 00	11			
" " " " 40...	32	28	23	20	17	14	13	14	12	11	18	22	24	19	7	95	1 20	20 00	15 00	12 00	12			
" " " " 45...	34	29	24	21	18	14	13	15	13	11	18	23	26	20	7	1 00	1 20	21 00	16 00	12 00	12			
" " " " 50...	37	32	25	22	18	15	14	15	14	12	19	24	28	21	7½	1 00	1 20	21 00	17 00	13 00	13			
" " " " 55...	39	32	26	22	19	15	14	16	14	12	20	24	28	21	7½	1 00	1 20	22 00	17 00	13 00	13			
" " " " 60...	40	34	27	23	19	16	15	16	15	13	21	25	30	22	8	1 00	1 20	22 00	18 00	14 00	14			
" " " " 65...	40	35	28	24	20	16	15	17	15	13	21	25	30	23	8	1 00	1 20	22 00	19 00	14 00	14			
" " " " 70...	43	37	29	25	20	16	16	18	15	13	22	26	30	24	9	1 05	1 30	23 00	20 00	16 00	14			

STATE CORPORATION COMMISSION.

FREIGHT TARRIFF No. 6.

Publishing Rates on

COMMON LUMBER, Rough or Dressed, in Carloads, Minimum Weight
3 ,000 Pounds.

List of Articles taking Lumber rates.

Barrel Shooks	Logs	Stave Bolts
Billets	Pickets (wooden)	Staves and Heading
Box Shooks	Picture Backing	Telegraph Cross Arms
Box Stuff	Piles	Telegraph Poles
Cooperage Stock	Posts	Ties, R. R. Cross, where not
Heading Bolts	Pump Tubing	covered by lower commo-
Hoops	Slabs	dity rates
Hoop Poles	Spoke Timber in the Rough	Timber
Hop Poles	Shingles	Wooden Paving Blocks
Laths	Shooks	

(Subject to Rules No. 20 [a] and No. 22, Virginia Classification.)

APPLICABLE TO ALL RAILROADS.

Except where lower rates are now in force, such lower rates shall remain in force.

DISTANCES				In Cents per 100 lbs.	
5 Miles and under				2½	
10 " " over	5			3	
20 " " "	10			3½	
30 " " "	20			4	
40 " " "	30			4½	
50 " " "	40			5	
60 " " "	50			5½	
70 " " "	60			6	
80 " " "	70			6½	
90 " " "	80			7	
100 " " "	90			7½	
120 " " "	100			8	
140 " " "	120			8½	
160 " " "	140			9	
180 " " "	160			9½	
250 " " "	180			10	
260 " " "	250			10½	
280 " " "	260			11	
300 " " "	280			11½	
301 Miles and over				12	

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 7.

Publishing Rates on

WALNUT, CHERRY, POPLAR AND ASH LUMBER AND LOGS,
in Carloads, Minimum Weight 30,000 Pounds.

Applicable to following lines :

- Baltimore and Ohio Railroad Company

Chesapeake and Ohio Railway Company

Chesapeake Western Railway Company

Louisville and Nashville Railroad Company

Norfolk and Western Railway Company

Southern Railway Company, on business origi-
nating between Strasburg Junction and
Harrisonburg, Va.
- Valley Railroad of Virginia

Virginia Southwestern Railroad Company

DISTANCES				In Cents per 100 lbs.
10 Miles and under				3
20 " " over	10.			4
30 " " "	20.			5
40 " " "	30.			5½
50 " " "	40.			6
60 " " "	50.			6½
70 " " "	60.			7
80 " " "	70.			7½
90 " " "	80.			8
100 " " "	90.			8½
110 " " "	100.			9
120 " " "	110.			9½
130 " " "	120.			10
140 " " "	130.			10½
150 " " "	140.			11
160 " " "	150.			11½
170 " " "	160.			12
180 " " "	170.			12½
190 " " "	180.			13
200 " " "	190.			13½
210 " " "	200.			14
250 " " "	210.			14½
300 " " "	250.			15
381 Miles and over.				16

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 8.

Publishing Rates on
FERTILIZERS

and all other articles shown in Virginia Classification as taking Fertilizer rates. Also on
Agricultural Lime.

Applicable to all railroads; except where lower rates are now in force, such lower rates
shall remain in force.

Authority is granted all lines to make L. C. L. rates 20 per cent higher than C. L. rates for
distances 25 miles and under.

DISTANCES	FERTILIZERS		AGRICULTURAL LIME (Slacked)	
	C. L. Min. 30,000 lbs.	L. C. L.	C. L. Min. 24,000 lbs.	L. C. L.
10 Miles and under.....	35	42	28	34
11 " " over 10.....	38	46	30	36
12 " " " 11.....	42	50	34	41
13 " " " 12.....	46	55	37	44
14 " " " 13.....	50	60	40	48
15 " " " 14.....	54	65	43	52
16 " " " 15.....	57	68	46	55
17 " " " 16.....	60	72	48	58
18 " " " 17.....	64	77	51	61
19 " " " 18.....	68	82	54	65
20 " " " 19.....	70	84	56	67
25 " " " 20.....	75	90	60	72
30 " " " 25.....	85	1 02	68	82
35 " " " 30.....	95	1 14	76	91
40 " " " 35.....	1 05	1 26	84	1 01
50 " " " 40.....	1 15	1 38	92	1 10
60 " " " 50.....	1 25	1 50	1 00	1 20
70 " " " 60.....	1 35	1 62	1 08	1 30
80 " " " 70.....	1 45	1 74	1 16	1 39
90 " " " 80.....	1 50	1 80	1 20	1 46
100 " " " 90.....	1 60	1 92	1 28	1 54
110 " " " 100.....	1 70	2 04	1 36	1 63
120 " " " 110.....	1 75	2 10	1 40	1 68
150 " " " 120.....	1 80	2 16	1 44	1 73
160 " " " 150.....	1 95	2 34	1 56	1 87
170 " " " 160.....	2 00	2 40	1 60	1 92
180 " " " 170.....	2 05	2 46	1 64	1 97
190 " " " 180.....	2 10	2 52	1 68	2 02
200 " " " 190.....	2 15	2 58	1 72	2 06
230 " " " 200.....	2 20	2 64	1 76	2 11
240 " " " 230.....	2 40	2 88	1 92	2 30
250 " " " 240.....	2 50	3 00	2 00	2 40
260 " " " 250.....	2 60	3 12	2 08	2 50
270 " " " 260.....	2 70	3 24	2 16	2 59
280 " " " 270.....	2 80	3 36	2 24	2 69
300 " " " 280.....	2 90	3 48	2 32	2 78
320 " " " 300.....	3 00	3 60	2 40	2 88
340 " " " 320.....	3 10	3 72	2 48	2 98
360 " " " 340.....	3 20	3 84	2 56	3 07
380 " " " 360.....	3 30	3 96	2 64	3 17
400 " " " 380.....	3 40	4 08	2 72	3 26
420 " " " 400.....	3 50	4 20	2 80	3 36
440 " " " 420.....	3 60	4 32	2 88	3 46
460 " " " 440.....	3 70	4 44	2 96	3 55
480 " " " 460.....	3 80	4 56	3 04	3 65
500 " " " 480.....	3 90	4 68	3 12	3 74

Above Rates apply per ton 2,000 pounds.

ANNUAL REPORT OF
STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 9.
Publishing Rates on
BRICK—Common, Pressed and Vitrified in Carloads.
Applicable to all Railroads.

Except where lower rates are now in force, such lower rates shall remain in force.

DISTANCES.	RATES PER 1,000 BRICK.	
	Common Brick, C. L. Min.: Cars 60,000 capacity and over, 10,000 bricks. Cars of less than 60,000 capacity, 9,000 bricks.	Pressed and Vitrified Brick. C. L.. Min.: Cars, 60,000 capacity and over, 10,000 bricks. Cars of less than 60,000 capacity, 9,000 bricks.
5 Miles and under.....	\$ 50	\$ 63
10 " " over 5.....	80	1 00
20 " " " 10.....	90	1 13
30 " " " 20.....	1 00	1 25
40 " " " 30.....	1 20	1 50
50 " " " 40.....	1 40	1 75
60 " " " 50.....	1 60	2 00
70 " " " 60.....	1 70	2 13
80 " " " 70.....	1 80	2 25
90 " " " 80.....	1 90	2 38
100 " " " 90.....	2 00	2 50
110 " " " 100.....	2 10	2 63
120 " " " 110.....	2 20	2 75
130 " " " 120.....	2 30	2 88
140 " " " 130.....	2 40	3 00
150 " " " 140.....	2 50	3 13
160 " " " 150.....	2 55	3 19
170 " " " 160.....	2 60	3 25
180 " " " 170.....	2 65	3 31
190 " " " 180.....	2 70	3 38
200 " " " 190.....	2 75	3 44
210 " " " 200.....	2 85	3 56
220 " " " 210.....	2 90	3 63
230 " " " 220.....	3 00	3 75
240 " " " 230.....	3 10	3 88
250 " " " 240.....	3 20	4 00
260 " " " 250.....	3 30	4 13
270 " " " 260.....	3 40	4 25
280 " " " 270.....	3 50	4 38
290 " " " 280.....	3 60	4 50
300 " " " 290.....	3 70	4 63
310 " " " 300.....	3 80	4 75
320 " " " 310.....	3 90	4 88
330 " " " 320.....	4 00	5 00
340 " " " 330.....	4 10	5 00
350 " " " 340.....	4 20	5 00
360 " " " 350.....	4 30	5 00
370 " " " 360.....	4 40	5 10
380 " " " 370.....	4 50	5 20
390 " " " 380.....	4 60	5 30
400 " " " 390.....	4 70	5 40
410 " " " 400.....	4 80	5 50

FREIGHT TARIFF No. 9—Continued.

DISTANCES	RATES PER 1,000 BRICK	
	Common Brick. C. L. Min.: Cars 60,000 capacity and over, 10,000 bricks. Cars of less than 60,000 capacity, 9,000 bricks.	Pressed and Vitrified Brick, C. L., Min.: Cars 60,000 capacity and over, 10,000 bricks. Cars of less than 60,000 capacity, 9,000 bricks.
420 Miles and over 410.....	\$4 80	\$5 60
440 " " " 420.....	4 90	5 70
460 " " " 440.....	5 00	5 80
480 " " " 460.....	5 10	5 90
500 " " " 480.....	5 20	6 00

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 10.

Publishing Rates on
FIREWOOD, IN CARLOADS.

Cars of 40,000 pounds capacity and under.....	10	cords minimum.
" " 50,000 " " " "	11	" "
" " 60,000 " " " "	12	" "
" " 70,000 " " " "	13	" "
" " 80,000 " " " "	14	" "
" " 90,000 " " " "	15	" "
" " 100,000 " " " "	16	" "

Provided, however, that where cars are properly and fully loaded and actual measurement is less than minimum specified for cars of such capacity, freight shall be charged on actual measurement, regardless of minimum.

Applicable to all railroads, except where lower rates are now in force, such lower rates shall remain in force.

DISTANCES		Rates per Cord 128 Cubic Feet
5 Miles and under		\$ 60
10 " " over 5.....		65
15 " " " 10.....		70
20 " " " 15.....		75
25 " " " 20.....		80
30 " " " 25.....		85
35 " " " 30.....		90
40 " " " 35.....		95
45 " " " 40.....		1 00
50 " " " 45.....		1 05
60 " " " 50.....		1 10
70 " " " 60.....		1 15
80 " " " 70.....		1 20
90 " " " 80.....		1 25
100 " " " 90.....		1 30
110 " " " 100.....		1 35
120 " " " 110.....		1 40
130 " " " 120.....		1 45
140 " " " 130.....		1 50
150 " " " 140.....		1 50
160 " " " 150.....		1 55
170 " " " 160.....		1 60
180 " " " 170.....		1 65
190 " " " 180.....		1 70
200 " " " 190.....		1 75

The above rates apply only on wood four feet or less in length, to be used for kindling or fires and is not intended to apply on wood for making Pulp, Veneer, or other articles.

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 11.
Publishing Rates on
LIVE STOCK, Less than Carloads.

If released and value limited as follows.....	1st class.
Cattle or Cows, not exceeding.....	\$ 75 00 each.
Fat Hogs or Fat Calves, not exceeding.....	15 00 "
Horses and Mules (including Stallions or Jacks) not exceeding.....	100 00 "

If released and value limited as follows.....	2nd class.
Domestic Horned Animals, not exceeding...	\$ 80 00 each.
Horses or Mules (including Jacks or Stallions) not exceeding.....	75 00 "
Mare and Colt, together, not exceeding.....	100 00 "
Cow and Calf, together, not exceeding.....	85 00 "
Calves, Hogs and Sheep, not exceeding.....	5 00 "

ESTIMATED WEIGHTS.

All of the above ratings subject to the following estimated weights, until amount charged for less than carloads equals carload rate :

One Horse, Mule, Pony or Domestic Horned Animal.....	2,000 lbs.
Each additional animal in same car from same shipper to same consignee.....	1,000 "
Stallions, Jacks and Bulls. (Animals should be designated as Stallions, Jacks or Bulls in bills of lading). each.....	3,000 "
Mare and Colt, together.....	2,500 "
Cow and Calf, together.....	2,200 "
Calves, under nine months old, loose.....	200 "
Calves, under nine months old, crated.....	Actual weight.
Yearling Cattle, over nine months old and under eighteen months old.....	1,000 lbs.
Yearling Cattle, over nine months old and under eighteen months old, crated.....	Actual weight.
Sheep, Hogs and Goats, loose.....	200 lbs.
Sheep, Hogs and Goats, crated.....	Actual weight.
Lambs, Pigs and Kids, loose.....	100 lbs.
Lambs, Pigs and Kids, crated.....	Actual weight.

NOTE—When actual weight exceeds the estimated weights given, actual weight may be charged for; when increased valuation is asked for by shipper, rates may be advanced 50 per cent. for each 100 per cent. or fraction thereof increase in valuation.

Applicable to all Railroads, except where lower ratings and estimated weights are now in force, such lower ratings and estimated weights shall remain in force.

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 12.

Publishing Rates on
LIVE STOCK, Released in Carloads.

Applicable to all Railroads (except the Norfolk and Western Ry., for rates applicable to which see Freight Tariff No. 13.)

Where lower rates are now in force, such lower rates shall remain in force.

DISTANCES	RATES PER CAR, EXCESS OVER MINIMUM TO BE CHARGED FOR IN PROPORTION					
	HORSES OR MULES. C. L. Min. 20,000 lbs.	CATTLE. C. L. Min. 20,000 lbs.	CALVES AND SHEEP		HOGS	
			Single	Double	Single	Double
			Deck Cars, C. L. Min. 14,000 lbs.	Deck Cars, C. L. Min. 18,000 lbs.	Deck Cars, C. L. Min. 16,000 lbs.	Deck Cars, C. L. Min. 22,000 lbs.
5 Miles and under...	\$ 8 75	\$ 7 00	\$ 4 90	\$ 6 30	\$ 5 60	\$ 7 70
10 " " " over 5	10 00	8 00	5 60	7 20	6 40	8 80
20 " " " " 10	12 50	10 00	7 00	9 00	8 00	11 00
30 " " " " 20	15 00	12 00	8 40	10 80	9 60	13 20
40 " " " " 30	16 25	13 00	9 10	11 70	10 40	14 30
50 " " " " 40	17 50	14 00	9 80	12 60	11 20	15 40
60 " " " " 50	18 75	15 00	10 50	13 50	12 00	16 50
70 " " " " 60	20 00	16 00	11 20	14 40	12 80	17 60
80 " " " " 70	22 50	18 00	12 60	16 20	14 40	19 80
100 " " " " 80	23 75	19 00	13 30	17 10	15 20	20 90
110 " " " " 100	25 00	20 00	14 00	18 00	16 00	22 00
120 " " " " 110	27 50	22 00	15 40	19 80	17 60	24 20
130 " " " " 120	30 00	24 00	16 80	21 60	19 20	26 40
140 " " " " 130	32 50	26 00	18 20	23 40	20 80	28 60
150 " " " " 140	35 00	28 00	19 60	25 20	22 40	30 80
160 " " " " 150	37 50	30 00	21 00	27 00	24 00	33 00
170 " " " " 160	40 00	32 00	22 40	28 80	25 60	35 20
190 " " " " 170	41 25	33 00	23 10	29 70	26 40	36 30
210 " " " " 190	42 50	34 00	23 80	30 60	27 20	37 40
240 " " " " 210	43 75	35 00	24 50	31 50	28 00	38 50
260 " " " " 240	45 00	36 00	25 20	32 40	28 80	39 60
270 " " " " 260	46 25	37 00	25 90	33 30	29 60	40 70
280 " " " " 270	47 50	38 00	26 60	34 20	30 40	41 80
290 " " " " 280	48 75	39 00	27 80	35 10	31 20	42 90
291 Miles and over....	50 00	40 00	28 00	36 00	32 00	44 00

The rates on mixed cars of Stock (properly partitioned or decked) are as follows:

- Cattle and Calves in partially double decked cars, ten per cent. higher than rate on Cattle.
- Cattle and Sheep in partially double decked cars, ten per cent. higher than rate on Cattle.
- Cattle with Hogs, Sheep or Calves in single deck cars, same as Cattle.
- Cattle and Hogs in partially double decked cars, same as Hogs, double deck.
- Horses and Cattle, same as Horses.
- Horses and Hogs or Sheep, same as Horses.
- Hogs and Calves, or Hogs and Sheep, or Hogs, Sheep and Calves, same as Hogs.

CATTLE FROM N. & W. STATIONS TO NEWPORT NEWS, VA.

The through rate on Cattle in carloads from Norfolk and Western Railway stations to Newport News, Va., via Lynchburg, Va., and Chesapeake and Ohio Railway, shall not exceed Fifty (\$50.00) Dollars per car, regardless of weight.

STATE CORPORATION COMMISSION.

FREIGHT TARIFF No. 13.

Publishing Rates on

LIVE STOCK, Released, in Carloads.

Applicable to Norfolk and Western Railway Company.

					RATES PER CAR REGARDLESS OF WEIGHT				
DISTANCES					Horses and Mules or Cattle	CALVES AND SHEEP		HOGS	
						Single Deck Cars	Double Deck Cars	Single Deck Cars	Double Deck Cars
5 Miles and under.....					\$ 9 10	\$ 6 37	\$ 7 28	\$ 7 28	\$10 01
10 " " over 5.....					10 40	7 28	8 32	8 32	11 44
20 " " " 10.....					13 00	9 10	10 40	10 40	14 30
30 " " " 20.....					15 60	10 92	12 48	12 48	17 16
40 " " " 30.....					16 90	11 83	13 52	13 52	18 59
50 " " " 40.....					18 20	12 74	14 56	14 56	20 02
60 " " " 50.....					19 50	13 65	15 60	15 60	21 45
70 " " " 60.....					20 80	14 56	16 64	16 64	22 88
80 " " " 70.....					23 40	16 38	18 72	18 72	25 71
100 " " " 80.....					24 70	17 29	19 76	19 76	27 17
110 " " " 100.....					26 00	18 20	20 80	20 80	28 60
120 " " " 110.....					28 60	20 02	22 88	22 88	31 46
180 " " " 120.....					31 20	21 84	24 96	24 96	34 32
140 " " " 130.....					33 00	23 10	26 40	26 40	36 30
150 " " " 140.....					34 00	23 80	27 20	27 20	37 40
160 " " " 150.....					35 00	24 50	28 00	28 00	38 50
170 " " " 160.....					36 00	25 20	28 80	28 80	39 60
180 " " " 170.....					37 00	25 90	29 60	29 60	40 70
200 " " " 180.....					38 00	26 61	30 40	30 40	41 80
210 " " " 200.....					40 10	28 00	32 00	32 01	44 00
220 " " " 210.....					41 00	28 7	32 80	32 80	45 10
230 " " " 220.....					42 00	29 40	33 60	33 60	46 10
240 " " " 230.....					44 00	30 80	35 21	35 20	48 40
250 " " " 240.....					46 00	32 20	36 80	36 80	50 60
260 " " " 250.....					46 80	32 76	37 44	37 44	51 48
270 " " " 260.....					48 10	33 67	38 48	38 48	52 91
280 " " " 270.....					49 40	34 58	39 52	39 52	54 34
281 Miles and over.....					50 00	35 00	40 00	40 00	55 00

The rates on mixed cars of Stock (properly partitioned or decked) are as follows:

- Cattle and Calves in partially double decked cars, ten per cent. higher than rate on Cattle.
- Cattle and Sheep in partially double decked cars, ten per cent. higher than rate on Cattle.
- Cattle with Hogs, Sheep or Calves in single deck cars, same as Cattle.
- Cattle and Hogs in partially double decked cars, same as Hogs, double deck.
- Horses and Cattle, same as Cattle.
- Horses and Hogs, or Sheep, same as Cattle.
- Hogs and Calves, or Hogs and Sheep, or Hogs, Sheep and Calves, same as Hogs.

CATTLE FROM N. & W. STATIONS TO NEWPORT NEWS, VA.

The through rate on Cattle in carloads from Norfolk and Western Railway stations to Newport News, Va., via Lynchburg, Va., and Chesapeake and Ohio Railway shall not exceed Fifty (\$50.00) Dollars per car, regardless of weight.

STATE CORPORATION COMMISSION.

Traffic Circular No. 1.

COMMODITY RATES.

All special or commodity rates of whatsoever character, whether issued as commodities, covered by lettered specification or otherwise, now in effect between points within the State of Virginia, which are lower than the class rates specified in Virginia Classification No. 1, are hereby adopted and shall be changed only by order of the Commission.

Where such special or commodity rates as now published are specified by letters, which would conflict with the lettered classes of Virginia Classification No. 1, such tariffs must be revised, adopting some other specification or sign, such as A A in place of A, and B B in place of B, etc., at the same time eliminating all rates which are in excess of the class rates specified in Virginia Classification No. 1 or the commodity rates especially promulgated by the Commission.

Applicable to all lines.

STATE CORPORATION COMMISSION.

Traffic Circular No. 2.

RULES FOR REVISION OF JOINT RATES.

Where Governed by the Official Classification.

All joint tariffs of rates between points within the State of Virginia now in force, subject to the Official Classification, must be revised by the carriers in the following manner:

First: The Virginia Classification must be applied thereto as they stand.

Second: Lettered classes must be established as follows:

Class A not to exceed 6th class.					
"	B	"	"	5th	"
"	C	"	"	6th	"
"	D	"	"	6th	"
"	E	"	"	5th	"
"	H	"	"	4th	"
"	F	"	"	Double 6th class.	

Third: Classes J, K, L, M, N, O and P not to exceed Standard Tariff No. 1 for a distance which would correspond exactly, or (in the absence of an

exactly corresponding distance), approximately with the numbered classes contained in said tariffs.

Where Governed by the Southern Classification.

All joint tariffs of rates now in force subject to the Southern Classification must be revised by the carriers in the following manner:

First: Such rates when revised as directed below must be made subject to the Virginia Classification.

Second: They must bear the same proportion to the local mileage rates embodied in the tariffs prescribed by the Commission as such joint rates embodied in the joint tariffs issued by the carriers bear to the local mileage rates contained in the tariffs issued by the carriers now in force.

Third: Classes J, K, L, M, N, O and P not to exceed Standard Tariff No. 1 for a distance which would correspond exactly, or (in the absence of an exactly corresponding distance), approximately with the numbered classes.

JOINT COMMODITY RATES.

All existing joint commodity rates issued by the carriers, covering articles on which the Commission has prescribed mileage commodity rates, must be revised by the carriers and made to bear the same proportion to the rates issued by the Commission as they bear to the local mileage commodity rates of the carriers now in force.

Applicable to all lines.

STATE CORPORATION COMMISSION.

Traffic Circular No. 3.

PUBLISHING TARIFFS AND CIRCULARS.

In revising tariffs to correspond with the classification and rates authorized by the Commission, and, in future, in issuing all tariffs and circulars, each should be given a State Corporation Commission number, having the prefix S. C. C. and commencing with No. 1. All supplements or amendments to same should be numbered consecutively as a supplement to such numbers.

Only one supplement shall be in effect at any one time and each succeeding supplement shall specify that it includes all changes.

Each succeeding supplement shall show opposite the items contained therein, copied from previous supplements, the date each change became effective.

Applicable to all lines.

STATE CORPORATION COMMISSION.

The 12th day of Sept. 1905.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Atlantic Coast Line Railroad Company, et als.

In the matter of prescribing a single uniform freight classification for Virginia and rates and rules thereunder.

The notice in this proceeding having been regularly served upon all the railroad companies named as defendants, this matter came on before the Commission on this day, the date to which the said notice was returnable.

The Atlantic Coast Line Railroad Company, the Chesapeake & Ohio Railroad Company, the Norfolk & Western Railway Company, the Louisville & Nashville Railroad Company, Seaboard Air Line Railway and the Southern Railway Company appeared by counsel, the Commonwealth of Virginia appearing by the Attorney General.

Statements having been made by counsel on both sides, it was ordered that the defendant railway companies on or before the 24th day of November, 1905, file their respective answers in the office of the State Corporation Commission and furnish to the Attorney General copies of their said answers

And it is further ordered that these proceedings be fixed for hearing on the 5th day of December, 1905, at 11:00 o'clock A. M.

STATE CORPORATION COMMISSION.

The 5th day of December, 1905.

Commonwealth of Virginia, at the relation of the State Corporation Commission,

vs.

Atlantic Coast Line Railroad Company, et als.

These proceedings have come on for hearing this day pursuant to the order entered herin on the 12th day of September, 1905, it is now noted of record that all of the Companies made defendants hereto by the notice in this proceeding, dated August 3rd, 1905, have filed their answers, in writing,

to the said notice, and the said answers and exhibits are accordingly made parts of the records in these proceedings.

On this date, the parties appeared before the Commission; the Commonwealth of Virginia, the complainant, being represented by Mr. Wm. A. Anderson, Attorney General of Virginia, and Mr. A. C. Braxton; and the several railroad companies, parties defendant, by their counsel respectively.

Thereupon the Winchester & Potomac Railroad Company and the Winchester & Strasburg Railroad Company prayed leave to file their respective petitions asking that they may be made parties defendant to this proceeding with leave to file answers herein. The said petitions were filed and it was ordered that the said Winchester & Potomac Railroad and the said Winchester & Strasburg Railroad Company be, accordingly, made parties defendant herein, with leave to file answers to the notice in these proceedings.

The Winchester & Strasburg Railroad Company thereupon presented to the Commission its written answer to the notice herein, styled "Answer of the Winchester & Strasburg Railroad Company and the Baltimore & Ohio Railroad Company", and the said answer was ordered to be filed. Thereupon, the Winchester & Potomac Railroad Company presented to the Commission its written answer to the notice herein, entitled "Answer of the Winchester & Potomac Railroad Company and the Baltimore & Ohio Railroad Company" and the same was ordered to be filed.

Thereupon, after conference between counsel for the complainant and counsel for the defendant railroad companies, counsel for both sides united in a request to the Commission, made in open session, that the hearing of the matters involved in these proceedings be continued and fixed for Tuesday, the 13th day of March, 1906. Acceding to the request of all counsel on both sides,

IT WAS THEREUPON ORDERED, that these proceedings be continued until Tuesday, the 13th day of March, 1906, when the hearing will be taken up at 11:00 o'clock A. M. on that date.

Commonwealth of Virginia.

vs.

Atlantic Coast Line Railroad Company, and others.

In re Proposed New Classification and Schedules of Rates.

ANSWER OF ATLANTIC COAST LINE RAILROAD COMPANY.

The Atlantic Coast Line Railroad Company, one of the respondents in the above entitled cause, respectfully answering, shows that:—

First. On or about the 4th day of August, 1905, there was served upon it a notice from this Commission, bearing date the 3rd day of August,

1905, that the Commission would, on September 12th, 1905, at 11 o'clock A. M., consider and hear any objections against a certain classification of traffic (described as "Virginia Classification No. 1 and Freight Tariffs"), and certain schedules of freight rates and charges which were made a part of the said notice, and that said time was upon motion subsequently extended; and that, pursuant to said notice as so extended, the said Railroad Company appears and respectfully shows cause why said classification of traffic and said schedules of freight rates and charges, as the same are set forth in the said notice and documents attached thereto, should not be put in effect on the railroad lines of said Railroad Company.

Second. This respondent, the Atlantic Coast Line Railroad Company, is a railroad corporation incorporated, organized and existing pursuant to and under the Act of the General Assembly of Virginia, passed March 14th, 1836, entitled "An Act incorporating the stockholders of the Richmond and Petersburg Railroad Company", and under certain other Acts of said General Assembly of Virginia, which will appear by a duly certified copy of the said Acts, constituting the charter of the said Atlantic Coast Line Railroad Company, which is herewith filed as a part of this answer, marked Exhibit "A," and the said certified copy is made by the laws of the State of Virginia conclusive evidence of the existence of such corporation; that pursuant to clause 4 of the one of said Acts approved January 12th, 1900, the name of this respondent corporation was shortly thereafter changed to its present name, viz., "Atlantic Coast Line Railroad Company;" that this respondent became a railroad corporation, duly organized, shortly after March 14th, 1836, and has ever since been and is now a railroad corporation existing and doing business under the said Acts of the General Assembly of Virginia and the laws of Virginia, and owning and operating a system of railroads in the States of Virginia, North Carolina, South Carolina, Georgia, Florida, and Alabama, the aggregate mileage of which on June 30th, 1905, and now is 4,333.44 miles, and of which the mileage in Virginia was and now is 128.07 miles.

The said Atlantic Coast Line Railroad Company, further answering, shows:—

Third. This respondent respectfully shows that the proposed order, regulation and requirement putting into effect the said classification, rates and charges, as set forth in said notice, and the action of this Honorable Commission in the premises, are based upon certain public enactments by the people of the State of Virginia in convention assembled and in their Legislature convened, as from said Constitution and the statutes enacted in pursuance thereof, to which special reference is hereby made, as fully as if the same were herein at length set forth, will fully and at length appear; and this respondent now respectfully shows that the said constitutional provisions in the Constitution of the State of Virginia, and such statutes enacted in pursuance thereof in this regard, seek to confer upon this Honorable Commission administrative, executive, legislative, and judicial powers and functions in respect to the same matter, and, as applied and proposed to be applied to this respondent and to its property in the premises, do not constitute due process of law within the meaning of the Fifth and Fourteenth Amendments to the Constitution of the United States, and are in violation, and within the inhibition, of the said Consti-

tution and said amendments, and this respondent asks the benefit and protection of the said Constitution of the United States, and of the said amendments thereto in respect to the proposed order, regulation and requirements of this Honorable Commission in this case.

Fourth. For further and additional ground against the adoption and promulgation of the proposed classification, rates and charges, this respondent shows that, under and by virtue of the authority of the State of Virginia, it not only owns and operates lines in the State of Virginia, but also in the States of North Carolina, South Carolina, Georgia, Florida, and Alabama, and does, in addition to an intrastate business in the State of Virginia, a large interstate business in the said State, and in all the other States aforesaid, and that the proposed classification, rates and charges would necessarily result in the disturbance and regulation and reduction of the interstate rates of this respondent, and cause a further serious loss in the revenues of this respondent arising from its interstate traffic. This respondent respectfully says that, under the Constitution of the United States, Article One, Section Eight, Paragraph Three, Congress alone has power to regulate commerce between the States, and this respondent avers that the adoption and promulgation of the said proposed classification, rates and charges would, because many of its interstate rates are made, and necessarily made, on combinations of locals, necessarily disturb and regulate its interstate traffic and commerce and reduce its interstate rates to such an extent as to cause a serious loss in the revenues of this respondent from its interstate traffic and to come within the purview of the clause of the Federal Constitution above referred to in this paragraph, the benefit and protection of which clause this respondent now invokes in the premises.

Fifth. This respondent shows as a further cause against the said classification of traffic and the rates and charges therein set forth, that the effect of said classification, and the rates and charges therein mentioned, would be to deprive this respondent of its property without just compensation, and without due process of law, and to deprive it of the equal protection of the laws, contrary to the Fourteenth Amendment to the Constitution of the United States, the benefit and protection of which this respondent respectfully claims, as will appear from the considerations now about to be set forth.

The existing classification, rates and charges in effect upon this respondent's lines in the State of Virginia, and applicable to intrastate business in said State, are not higher than is just and reasonable, whether considered in respect to the value of the property used in the public service or in respect to the value of the service rendered to the shippers, and indeed the said existing classification, rates and charges now so in effect on this respondent's lines in the State of Virginia do not give just compensation to this respondent when considered in said respects.

This respondent further shows what the effect was of the present classification, rates and charges upon the business of this respondent between points, both of which are in the State of Virginia, and which does not pass out of said State en route, for the year ending June 30th, 1905, which is fairly representative of the general effect upon the business of this respondent in other years, except that a smaller aggregate of taxes to the State of

Virginia has been used in these calculations than this respondent will have to pay for the current year, because the taxes for the current year have not yet been accurately ascertained, but are larger than for the year ending June 30th, 1904, which taxes are used; and also what effect the said classification, rates and charges, as proposed, would have upon the same business of the respondent for the same year.

This respondent further shows its total gross intrastate earnings in Virginia from all sources, under the existing classifications, rates and charges, for the fiscal year which ended June 30th, 1905, as follows:

Gross freight earnings.....		\$133,419 41
Gross passenger earnings.....	\$117,242 33	
Gross mail earnings.....	15,727 18	
Gross express earnings.....	19,698 87	
Gross miscellaneous earnings.....	22,311 71	174,980 09

Total gross intrastate earnings.....		\$308,399 40
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The minimum cost of earning this gross local or intrastate revenue is not less than 75 per cent. of the total, which makes as a minimum cost applicable		231,299 55
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Maximum present net earnings from same (without deduction of taxes, cost of improvements and betterments not capitalized, or interest charges or dividends).....		77,099 85
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The taxes for the year ending June 30th, 1904, (the figures for 1905 are larger, but not yet accurately ascertainable), in Virginia, charged to and paid by this respondent, were \$40,894.27; of this sum not less than two-thirds of the taxes on the physical property, and 1 per cent. of the gross intrastate earnings are properly chargeable to the intrastate earnings, as if this respondent did no interstate business and had its lines built and equipped to do intrastate business only; such taxes to be deducted would be as follows:

Total taxes in Virginia paid.....	\$ 40,894 27
Deduct the franchise tax.....	6,265 57

Taxes on physical and tangible property.....	\$ 34,628 70
Two-thirds of this, chargeable to intrastate plant and equipment, is.....	23,085 80
Add 1 per cent. franchise tax on gross intrastate earnings	3,085 60

Taxes on intrastate property.....	\$ 26,171 40	\$ 26,171 40
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Actual net intrastate earnings after deducting taxes		\$ 50,928 45
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Under the proposed classification, rates and charges the difference in the revenue for the same busi-

ness for the same year, shown by applying the proposed rates and classification to each item handled last year would be \$14,831.25 less than under existing rates and classification; so that under the proposed classification and rates the net earnings, after payment of taxes, would be as follows:

Actual net earnings, after payment of taxes as above	\$ 50,928 45
Deduct loss to accrue from proposed rates, &c....	14,831 25
	<hr/>
	\$ 36,097 20
Add 1 per cent. franchise tax on amount of reduction in gross earnings—\$14,831.25.....	148 31
Total net intrastate earnings, after paying taxes, under proposed rates, &c.....	<hr/>
	\$ 36,245 51
	<hr/>
The <i>ad valorem</i> assessment by the State of Virginia upon the physical properties of this respondent for the year ending June 30th, 1905, was.....	\$2,881,749 00
Not less than two-thirds of this represents the value of the property if built, equipped and used for intrastate business only, and is.....	\$1,921,166.00
The franchise tax of \$3,085.60 on the intrastate gross earnings, capitalized at 35 cents on the \$100, would produce.....	881,600 00
Total tax valuation for intrastate road.....	<hr/>
	\$2,802,766 00

Upon this tax valuation of \$2,802,766.00, the net Virginia intrastate earnings of \$50,928.48, under existing classification and rates (no bond interest or stock dividends being allowed for) now yields this respondent only 1.81 per cent.; and, upon the same valuation, the Virginia intrastate net earnings, under the proposed classification and rates, being \$36,245.51, above shown, would yield to this respondent only 1.29 per cent.; but, if the franchise taxes on the intrastate earnings and only one-third of the taxes on the physical property in Virginia were charged to the intrastate earnings, making the taxes charged against the intrastate road \$14,628.50, and the intrastate net earnings \$47,788.47, the result would be, upon the basis of the proposed classification and rates, 1.7 per cent. only, upon the value of the property as an intrastate road; and if, upon the last basis, and with only one-third of the physical property, and also the franchise tax valuation on the intrastate earnings, be taken as the value of the intrastate road, the result would be 2.6 per cent. only upon the value of the property.

This respondent respectfully shows that upon investigation, it will be found that practically the relative average values of the physical property essential to the conduct of intrastate and interstate railroad business is two-thirds for intrastate and one-third for interstate business—that is, that a properly built and equipped road for intrastate business only will cost two-thirds of a sum sufficient to build and equip the same road for

both interstate and intrastate business; and this respondent further shows that, after making every proper and just deduction and allowance for the difference in value and cost of the physical properties, essential to operate an intrastate, and an interstate as well as intrastate, road, the allegation as to relative cost just hereinbefore made is justified by the facts as to the property values and cost thereof of this repondent in Virginia; and this respondent shows that the cost of reproducing the physical property in Virginia of this respondent, including rolling stock essential and now used, and as the same is now made, equipped and used for both intrastate and interstate business, would be at least the sum of \$5,549,221.33; and that the cost of reproducing the same, making due and fair allowance for difference under requisite requirements in all respects, for use and operation of an intrastate railroad only, would be at least \$3,711,481.00, the figure last named being only \$12,000.12 in excess of two-thirds of the above-stated total cost of \$5,549,221.33 for an interstate and intrastate road; and this respondent further shows that it will adduce evidence proving the correctness of these estimates of cost and value.

And this respondent further shows, that upon the basis last named of the cost and value of this respondent's physical property in Virginia, considered as an intrastate railroad only, the net revenue from intrastate earnings (after the payment of taxes, but without paying any interest on bonds or dividend on stock) under the present classification and rates is only 1.37 per cent., based on property value of \$3,711,481.00, and net earnings of \$50,928.45; and if the same property value be taken, and the net earnings of \$36,245.57, under the proposed classification and rates, be used, the net revenue to be yielded to this respondent will be only 0.97 per cent.—less than 1 per cent.

This respondent further shows that if it owned no physical property in Virginia, except its main line road-bed and track of 128.07 miles, discarding all other property, the value of the same at \$10,000.00 per mile (which is less than two-thirds of its actual valuation for taxation), would be \$1,280,700.00, upon which the net intrastate earnings of \$36,245.57 would yield an earning of only 2.8 per cent.

Upon all these various valuations, the earnings, even at present rates and classification, from this respondent's intrastate business in Virginia amount to very small and unreasonable percentages upon cost or value, and those percentages will be, as shown, still smaller under the proposed classification and rates, and this without allowing anything for payment of interest upon bonded indebtedness or dividends on stock. Neither of the returns is a reasonable profit upon the invested capital.

This respondent further shows, that its mortgage bonded debt upon its physical property in Virginia, is.....	\$4,246,515 70
and that its fixed indebtedness by 4 per cent. Certificates of Indebtedness (not secured by mortgage) is \$4,939.91 per mile of its entire line, so that on its 128.07 miles in Virginia there is applicable	632,654 27
	<hr/>
	\$4,879,169 90

on which the annual interest charge is:

on the bonds.....	\$207,420 59	
on the certificates.....	25,306 17	
		<hr/>
		\$232,726 76

The earnings from intrastate traffic in Virginia should contribute its pro rata (17 per cent.) proportion to the payment of such interest charge, viz., the sum of..... 39,563 55
 but the total net earnings from intrastate traffic in Virginia at present rates is only \$50,928.45, and under the proposed classification and rates will be only..... 36,245 57
 which will leave a deficiency of..... 3,317 98
 and leave no return whatever upon the stock.

The amount of stock of this respondent apportionable to Virginia upon the mileage basis is \$10,900.38 per mile, and 128.07 miles, the sum of \$1,396,011.67.

The general commercial conditions in Virginia are prosperous and returns from the transportation service rendered by this respondent, in its intrastate transportation, in Virginia, at reasonable rates would be much greater than it now is.

This respondent, therefore, respectfully shows that the results of the said classification, rates and charges would be to deprive this respondent of its property without just compensation; to deprive it of the equal protection of the laws and to take its property without the due process of law, contrary to the Fourteenth Amendment of the Constitution of the United States, the benefit and protection of which it respectfully claims.

Sixth. For further cause against the adoption and promulgation of the proposed classification, rates and charges, this respondent shows that its present rates are not higher than a reasonable compensation for the service rendered by it to the shippers and are in no sense excessive or extortionate; that they are not unjustly, unduly, unreasonably or illegally discriminatory as between individuals, nor as between localities, nor as between different kinds of traffic, and in no way violate any law. This respondent is advised that it has, as an incident of its property and as a property right, the right to charge, for each service which it renders, a reasonable compensation, and that this respondent is protected by the Fourteenth Amendment to the Constitution of the United States in making, receiving and collecting such charge.

The effect of the proposed classification, rates and charges would be to materially diminish this respondent's charges and to reduce them greatly below what would be a reasonable compensation for the service rendered to the shippers.

This respondent is advised that to prevent it from charging a reasonable compensation for the service rendered the shipper, would be to deprive it of its property without just compensation, and without due process of law and would be to deny it the equal protection of the law, and this respondent again claims, in this regard, the benefit and protection of the Fourteenth Amendment to the Constitution of the United States, and shows that, if

the proposed classification, rates and charges are adopted and put into effect by the State of Virginia, the result would be, as aforesaid, to deprive it of its property contrary to the Fourteenth Amendment to the Constitution of the United States.

Seventh. For further and additional cause against the promulgation and establishment of the said classification, rates and charges, this respondent respectfully shows that on the 12th day of December, in the year 1904, this Honorable Commission issued a notice to this respondent and to other common carriers in the State of Virginia to show cause on a certain day therein named why a uniform classification, such as is now proposed in the order entered herein on the third day of August, 1905, should not be put into effect in the State of Virginia, and this respondent appeared and showed cause against the same and sustained the same by abundant evidence, as will appear from a duly certified copy of the proceedings therein, herewith filed as a part of this answer, marked Exhibit "B". Notwithstanding the abundant evidence by which the cause shown by this respondent was sustained, no evidence was introduced or attempted to be introduced, to show why a uniform classification such as is now proposed in the pending order was either feasible, beneficial to the public or just to the carriers, and this respondent respectfully pleads the said record as cause against the establishment of a uniform classification in this proceeding and asks that it shall have the benefit of such record and of the evidence taken therein, and that such decision may be made thereon as a judicial determination of the question at issue would require.

This respondent further shows that the question of a minimum charge, as proposed in the proposed classification, rates and charges, was also investigated by this Honorable Commission in a proceeding to which this respondent was a party, and under an order and notice issued on the day of in the year 1904 in pursuance of which this respondent appeared and showed cause against the minimum rate proposed in this classification, rates and charges in respect to single shipments, sustaining the said cause by abundant evidence, and that no evidence was introduced or sought to be introduced, to sustain the justice or reasonableness of the proposed minimum rate on single shipments, as will appear from a duly certified copy of the record of the said hearing which is herewith filed as a part of this answer, marked Exhibit "C". This respondent respectfully pleads the said record as cause against the proposed action under this order in regard to single shipments and asks that it may have the benefit of the said record and of a judicial determination of the question then at issue.

Elghth. This respondent shows, as further and additional cause why the said classification, rates and charges should not be put into effect by this Honorable Commission, the following:

(a) The result of the adoption and promulgation of the said classification does not tend to a uniform classification, but in effect establishes a classification additional to those now in existence. The business of this carrier and the business of its patrons, are for the most part adjusted to what is known as the Southern Classification, which applies not only to the lines of this company in the State of Virginia, but elsewhere upon its system. To a small extent, and in respect to certain of the business that

is interchanged with roads using the Official Classification, the business of this company and the business of its patrons is also adjusted to what is known as the Official Classification.

The effort of railroad managers is to gradually approach, and finally attain, a uniform classification in respect to all rates and in respect to all business but this cannot be done at once without a violent disturbance of commercial conditions, and without injury both to the interests of the carriers and to the interests of their patrons. The effect of adopting and promulgating the proposed classification in the State of Virginia will be to add one more classification to those now in existence and will be in the direction, not of uniformity, but of diversity and of consequent embarrassment, inconvenience and injury to the interests of the public and to the interests of the carriers.

(b) The rates as set out in the Southern Classification, upon which most of the business of this respondent is based, apply to the released value of shipments, as set out in the standard bill of lading, a rate twenty per cent. higher than the published rate being charged to shippers if they decline to accept the standard bill of lading. This respondent is advised that this is a reasonable rule, but the classification proposed by this Honorable Commission deprives the carrier of the benefit thereof, and may, and, this respondent is advised, does, have the effect of putting upon the carrier the highest obligation in respect to liability for shipments at a rate reduced much below the released rate provided for in the Southern Classification. This, it is respectfully submitted, is not only unreasonable, but results in a much larger reduction in this respondent's rates than at first appears and than is referred to in the differences hereinbefore mentioned.

(c) Rule II of the Southern Classification provides that freight charges must be prepaid, or guaranteed, on any shipment which, in the judgment of the agent, would not bring at forced sale the amount of the freight charges. The proposed Virginia Classification deprives the carrier of this right, which, as this respondent is advised, is only a reasonable measure of protection to it.

(d) Rule 13 of the Southern Classification provides that agents may apply the rating in force on analogous articles, but must report the fact to their superior officers. The proposed Virginia classification requires that the carrier must report the fact to the Commission in order that, if necessary, the proper classification may be regularly established. This respondent shows that the effect of this rule of the Virginia Classification would probably be that local agents will undertake to report all these cases to the Commission direct, and, to prevent uncertainty, it is respectfully suggested that it be plainly understood that the agent shall report the fact to their superior officers and that the proper traffic officials of the Company shall, if the Commission so elects, be required to bring the matter to the attention of the Commission.

(e) Southern Classification, rule 14 requires that gross weights be charged and that certain estimated weights shall govern where the actual weights cannot be ascertained. The corresponding rule of the proposed Virginia Classification is substantially similar, but, in the table of estimated weights, the proposed Virginia Classification omits cement and turpentine in barrels, which this respondent respectfully submits should be included.

(f) Rule 16 of the Southern Classification relates to reduced rates on return shipments and excepts articles classed first-class or higher, while the proposed Virginia Classification makes no exception of articles classed first-class or higher, which, it is respectfully submitted, should be done. Moreover, the proposed Virginia rule requires that the original shipper shall file written requests for the return within thirty days after notice from the carrier of failure to make delivery. The rule of the Southern Classification provides for a time limit of ninety days after arrival at destination. The Virginia rule, therefore, makes it incumbent upon the carrier, not only to give notice to the shipper, but actually to prove that the shipper receives such notice, which is impracticable and, this respondent submits, unfair to the carrier.

(g) Southern Classification, rule 24 (c) provided for increased minimums on articles taking a minimum of 20,000 lbs. or less, when loaded in cars exceeding 36 feet in length. The proposed Virginia Classification rule has no similar provision, and this makes a substantial difference, the omission in the Virginia rule being essentially objectionable, as it does not require larger minima in larger cars.

(h) Southern Classification rule 26 (a) provides that the aggregate actual weight shall be charged on articles requiring two or more cars, subject to the aggregate specified minimum carload rate for all the cars used, while the Virginia rule provides for the estimated minimum rate on the first car and fifty per cent. on such minimum rate for each additional car. The difference is substantial and apparent, and it is respectfully submitted that the proposed rule is objectionable and unfair.

If the whole of the proposed rule of the Virginia Classification is allowed to stand, the last clause, providing that minimum rates as per rule 18 (b) shall govern when the cars are loaded to their full or safe capacity, will, it is respectfully submitted, inevitably lead to confusion and dispute, as no shipper is apt to admit that the cars are loaded to their safe capacity, and it is probable that the contention will always be made by the shipper that the first section of the rule providing for fifty per cent. of the minimum on extra car or cars shall govern.

(i) Southern Classification rule 28 (a) provides that the owner shall pay for icing charges on carload shipments and also that no charge shall be made for the transportation of ice or packing in bunks of refrigerator cars, etc., whereas there is no similar rule in the Virginia Classification, and, it is respectfully submitted, that the rule ought to be in accordance with the Southern Classification rule aforesaid.

(j) Other objections to the said rules may be pointed out on the hearing, if upon close study of the same any objections appear.

For the foregoing causes, and for many others appearing either on the face of the said proposed classification, rates and charges, or from a comparison between them and the existing classification, rates and charges in force upon the lines of this respondent, or from the statutes and general principles of law applicable in the premises, which will be hereafter made specifically to appear from the evidence adduced in support of this answer, this respondent prays that the said classification, rates and charges shall not be adopted or promulgated by this Honorable Commission.

And now, having fully answered, this respondent prays to be hence dismissed with its reasonable costs in this behalf expended.

ATLANTIC COAST LINE RAILROAD COMPANY,

By

Sig. ALEXANDER HAMILTON,
First Vice-President & Counsel.

[Seal
A. C. L. R. R. Co.]

State of Virginia, }
City of Petersburg, } *To-wit:*

I, M. B. Cogbill, a Notary Public in and for the City of Petersburg, in the State of Virginia, do hereby certify that Alexander Hamilton who is the First Vice-President of the Atlantic Coast Line Railroad Company, the above mentioned respondent, personally appeared before me, in my city aforesaid, and made oath that the allegations in the foregoing answer are true to the best of his knowledge and belief.

My commission as Notary Public expires on the 1st day of March, in the year 1909.

Given under my hand and official seal this day of November, in the year 1905.

(Sig.) M. B. COGBILL,
Notary Public.

[Notary
Seal.]

In the matter of proposed new classification and schedules of rates.

Amended answer of the

CHESAPEAKE & OHIO RAILWAY COMPANY.

The Chesapeake and Ohio Railway Company respectfully shows that on the 4th day of August, 1905, there was served upon it a notice from this Honorable Commission, bearing date on the 3rd day of August, 1905, that it would, on the 12th day of September, 1905, at 11 o'clock, A. M., consider and hear any objections against a certain classification of traffic and rates and charges filed with and made a part of said notice, to which reference is hereby made as part hereof; and that the time of filing such objections has been extended to November 24th, 1905.

Pursuant to said notice, The Chesapeake and Ohio Railway Company

appears and respectfully shows cause why said classification of traffic, rates and charges, as the same are set forth in said notice and documents therewith, should not be put into effect on its railroad lines.

First. That the power, authority and action of the Honorable State Commission of Virginia in issuing said notice, together with the proposed classification of traffic, rates and charges above referred to, and the proposed order, regulation and requirement putting into effect said classification, rates and charges are based upon certain public enactments by the people of the State of Virginia in convention assembled, and in their legislature convened, as from said constitution and the statutes enacted pursuant thereto, to which special reference is hereby made, as fully as if the same were herein at length set forth, will fully and at length appear; and The Chesapeake and Ohio Railway Company now respectfully shows that the action of this Honorable Commission in the premises, it being invested with and exercising legislative, judicial and executive powers and functions, over the same subject matter by said constitutional provisions and statutes aforesaid, as applied and proposed to be applied to this respondent and its property in the premises, does not and cannot constitute nor afford due process of law within the meaning of the Fourteenth Amendment to the Constitution of the United States, but is within the inhibition of said amendment, the benefit and protection of which The Chesapeake and Ohio Railway Company now respectfully invokes in the premises.

Second. This respondent, for further and additional cause why the said proposed classification, rates and charges should not be put into effect as to it, respectfully shows:

1. That it is a railroad company organized and doing business under the laws of the State of Virginia, operating a system of railroads in the States of Virginia, West Virginia, Kentucky and Ohio, aggregating in main line and branches as of June 30, 1905, a total track mileage of 1707.9 miles, of which mileage—

It owns.....	1134.4 miles
Operates through a practical total stock ownership.....	348.0 "
Operates under lease.....	25.0 "
Operates jointly under trackage contract.....	199.5 "
Total.....	1707.9 "

That its total mileage in Virginia is as follows:

MAIN LINE MILEAGE.

From Fort Monroe to West Virginia State Line, via Charlottesville	305.2 miles
Richmond, via Lynchburg, to Clifton Forge (R. & A.).....	229.9 "
	<hr/> 535.1 "

BRANCH LINE MILEAGE.

Bremo to Rosney.....	20.8 "
Warren to Alberene.....	11.1 "
South Glasgow to Glasgow.....	1.3 "
Loch Laird to East Lexington.....	10.5 "
Eagle Mountain to Newcastle.....	26.4 "
Covington to Hot Springs.....	24.7 "
	<hr/> 94.8 "
	<hr/> 629.9 "

LEASED LINE MILEAGE.

Gordonsville to Orange.....	9.0 "
Mineral to Sulphur Mines.....	4.0 "
	<hr/> 13.0 "
	<hr/> 642.9 "

JOINT TRACK MILEAGE.

Orange to Alexandria	77.8 miles	
Alexandria to District of Columbia ..	4.7 "	
East Lexington to Lexington.....	1.0 "	
Glasgow to Loch Laird.....	8.3 "	
		91.8 miles
		<hr/> 734.7

2. That it was erected into a corporation under and by virtue of the laws of the State of Virginia, on the first day of July, 1878, as follows, to-wit: That on said first day of July, 1878, there were effective and in force in the State of Virginia, the following General Statutes, appearing as sections 44, 45, 46 and 47 of Chapter 61 of the Code of Virginia of 1873, which said sections are in the words and figures following:

"44. If a sale be made under a deed of trust or mortgage executed by a company on all of its works and property, and there be a conveyance pursuant thereto, such sale and conveyance shall pass to the purchaser at the sale, not only the works and property of the company as they were at the time making the deed of trust or mortgage, but any works which the company may, after that time and before the sale, have constructed, and all other property of which it may be possessed at the time of the sale, other than debts due to it. Upon such conveyance to the purchaser, the said company shall *ipso facto* be dissolved. And the said purchaser shall forthwith be a corporation, by any name which may be set forth in the said conveyance, or in any writing signed by him and recorded in the court in which the conveyance shall be recorded.

45. The corporation created by or in consequence of such sale and conveyance shall succeed to all such franchises, rights and privileges, and perform all such duties as would have been had or should have been performed by the first company but for such sale and conveyance; save only that the corporation so created shall not be entitled to the debts due to the first company and shall not be liable for any debts of or claims against the said first company which may not be expressly assumed in the contract of purchase, and that the whole profits of the business done by such corporation shall belong to the said purchaser and his assigns. His interest in the corporation shall be personal estate, and he or his assigns may create so many shares of stock therein as he or they may think proper not exceeding together the amount of stock in the first company at the time of the sale, and assign the same in a book to be kept for that purpose. The said shares shall thereupon be on the footing of shares in joint stock companies generally, except only that the first meeting of the stockholders shall be held on such day and at such place as shall be fixed by the said purchaser, of which notice shall be published for two weeks in a newspaper.

46. The debts due to and by, and claims against, the said first company mentioned in the preceding section, shall be subject to the provisions contained in the thirty-first section of the fifty-sixth chapter, and the said company, notwithstanding its dissolution aforesaid, shall, as to said debts and claims, have the power and perform the duties prescribed by that section.

47. A sale of the works and property of a company, made under decree of a court having competent jurisdiction, shall be held by the purchaser thereof, subject to all the provisions of the three preceding sections, so far as the same may be applicable to such sale. The Board of Public Works shall

be and are hereby authorized and directed to attend, either in person or by agent duly appointed by said Board, the sale of any work of internal improvement in which the State is a stockholder, or otherwise interested, whether such sale be made by virtue of mortgage, judgment or other lien, and that said Board be authorized to purchase, on the part and for the use of the Commonwealth, any such public work so offered for sale, if in the judgment of said Board of Public Works the interest of the State would be protected or promoted thereby. No sale of any work of internal improvement, in which the State is stockholder, or otherwise interested, shall take place, whether by virtue of mortgage, trust, judgment, decree or other lien, without ninety days' notice in the principal newspaper in the city of Richmond and in the local newspapers of the county wherein such improvement is situated, and further, without ninety days' notice served on the Board of Public Works of this State by the person or persons authorized to make the sale."

That pursuant to said General Statutes and to those certain judgments, orders and decrees referred to in the deed next hereinafter mentioned, a conveyance by deed was made from Williams C. Wickham, Special Commissioner, to A. S. Hatch, C. P. Huntington, A. A. Low, Isaac Davenport, Jr., and John Castree, a Committee of Purchase and Reorganization for themselves and others, on said first day of July, 1878, and that under and pursuant thereto The Chesapeake and Ohio Railway Company became and was duly created and erected into a corporation, and has since existed and now is existing and doing business as such corporation, succeeding to all such rights and privileges and subject to all such duties as would have been had or should have been performed by its predecessor company but for such sale and conveyance to the extent as authorized under and by virtue of said statutes last above set forth, and those certain acts of the General Assembly of the State of Virginia hereinafter mentioned, to-wit:

An Act incorporating the stockholders of the Louisa Railroad Company, passed February 18, 1836;

An Act to change the name of the Louisa Railroad Company to guarantee the bonds of the Virginia Central Railroad Company, and for other purposes, passed February 2, 1850;

An Act to incorporate the Covington and Ohio Railroad Company, passed February 26, 1866;

An Act to provide for the completion of a line or lines of railroad from the waters of the Chesapeake to the Ohio River, passed March 1, 1867;

An Act for the extension and completion of the Chesapeake and Ohio Railroad, in force March 24, 1871;

All of which acts enter into and form a part of the charter of The Chesapeake and Ohio Railway Company.

That since the organization of the said The Chesapeake and Ohio Railway Company, on the first day of July, 1878, as above set forth, the following statutes have been passed by the General Assembly of Virginia, and enter into and form a part of its charter, namely:

An Act to enable The Chesapeake and Ohio Railway Company to increase its capital stock for certain purposes, approved January 25, 1879;

An Act to authorize The Chesapeake and Ohio Railway Company to construct and work a branch of its line of railroad from a point near Hanover

Junction to Deepwater on the Chesapeake Bay near Plankatank, or elsewhere, approved, March 4, 1880;

An Act to authorize the County of Elizabeth City to procure and grant the right of way for a railroad through said county from Newport News to the centre of the channel of Mill Creek, approved February 21, 1882;

An Act to authorize the issue of bonds and stock by The Chesapeake and Ohio Railway Company, approved February 13, 1888;

An Act authorizing the union of The Chesapeake and Ohio Railway Company and The Richmond and Alleghany Railway Company by purchase, consolidation or merger, and the issue of additional stock and bonds for that purpose, approved December 18, 1889;

An Act to authorize The Chesapeake and Ohio Railway Company to give deeds of trust or mortgage upon its works and property, or any part or branches thereof, approved December 18, 1889;

An Act to authorize The Chesapeake and Ohio Railway Company to acquire or guarantee the stock and bonds of any steamship company, or companies, now or hereafter running to or from any port or ports in Virginia, approved December 18, 1889;

An Act to authorize The Chesapeake and Ohio Railway Company to aid in the development of business along its lines by acquiring or guaranteeing the stock and bonds of mining, manufacturing and other industrial enterprises connected therewith, approved December 18, 1889;

An Act to enable The Chesapeake and Ohio Railway Company to acquire, or acquire an interest in, extensions or additions to its system of railroads outside this State, and to create stock and deeds of trust or mortgages, or to guarantee bonds for that purpose, approved February 13, 1890;

An Act to authorize The Chesapeake and Ohio Railway Company to construct or acquire branches or extensions and to issue its mortgage bonds thereon, or to hold stock in and guarantee the bonds of corporations owning such branches or extensions, approved December 22, 1891;

An Act to authorize the issue of additional bonds and stock by The Chesapeake and Ohio Railway Company, and defining the purposes to which they may be applied, approved December 22, 1891;

An Act to authorize any railroad company or companies owning any line or lines of railway which The Chesapeake and Ohio Railway Company may have the lawful right to acquire, to lease, convey or otherwise transfer the same to said Chesapeake and Ohio Railway Company, approved February 16, 1892;

An Act to authorize the union of The Chesapeake and Ohio Railway Company and the Buckingham Railroad Company, by lease, purchase, consolidation, merger or otherwise, in accordance with the terms of any contract which may have been, or may be, entered into by and between said companies, approved February 19, 1894;

An Act to authorize The Chesapeake and Ohio Railway Company to extend its line of transportation into the City of Norfolk, Virginia, and to enjoy wharf, warehouse and all other terminal facilities therein, approved February 7, 1894;

An Act to amend and re-enact an Act entitled an Act to authorize The Chesapeake and Ohio Railway Company to construct, operate and maintain a branch or connecting line between its railroads in the counties of

Goochland and Henrico, or either of them, approved January 31, 1890, so as, in addition to the powers authorized by said Act, to enable The Chesapeake and Ohio Railway Company to construct, maintain and operate additional lines of railway in, through, or by the city of Richmond in conformity with any agreement which may hereafter be entered into between the Council of the city of Richmond and said Chesapeake and Ohio Railway Company, and in the County of Henrico, with power to the said Chesapeake and Ohio Railway Company to condemn any and all property and rights, corporeal or incorporeal, necessary to the exercise of the powers herein granted, approved February 11, 1896;

An Act to authorize The Chesapeake and Ohio Railway Company to acquire, or acquire an interest in, extensions and additions to its system of railroads, within and without this State, and to acquire, hold or guarantee the stock and bonds or either of other corporations, approved February 16, 1901;

3. That on the said 1st day of July, 1878, when The Chesapeake and Ohio Railway Company became and was erected into a corporation, various general statutes and laws, from time to time passed by the General Assembly of the State of Virginia, entered into and formed a part of its charter, as provided by section 1, of chapter 61, of the Code of Virginia, of 1873 (said section appearing also as section 1185 of the Code of Virginia, of 1887), which said section is in the words and figures following:

"1. Every company which is governed by the Act passed on the seventh day of February, eighteen hundred and seventeen, prescribing certain general regulations for the incorporation of turnpike companies, or by the Act passed on the eleventh day of March, eighteen hundred and thirty-seven, prescribing certain general regulations for the incorporation of railroad companies, and every company which, after the commencement of this Act, shall be incorporated to construct any work of internal improvement, shall be governed by the provisions contained in the fifty-seventh chapter and in this chapter, so far as they can apply to such company without violating its charter."

That among said public statutes so entering into and forming part of its charter are the statutes appearing as sections 18, 58 and 60, of chapter 61, of the Code of Virginia of 1873 (said sections appearing also as sections 1202, 1240 and 1242, of the Code of Virginia of 1887), which said sections 18, 58 and 60 are in the words and figures following:

"18. On a railroad on which different rates are not prescribed by law, the following rates of toll may be charged for transportation, to-wit: Of a person and his baggage within a hundred and fifty pounds, not exceeding six cents per mile; of produce and other articles, except gypsum, lime, guano and other specific manures not exceeding eight cents per ton per mile and gypsum, lime, guano and other specific manures not exceeding four cents per ton of twenty-two hundred and forty pounds per mile; and for the transportation of any person, or any produce or other articles, for a distance less than ten miles, a charge may be made at the foregoing rates as for ten miles. And where articles weigh less than four pounds to the cubic foot, a toll may nevertheless be charged on each cubic foot as for four pounds' weight. And when the articles in any one consignment weigh less than one hundred pounds, a toll may be charged on the same as for one hundred pounds'

weight. If for the transportation of any person with his baggage, or for any consignment, the whole charge at the rates before mentioned would be less than twenty-five cents, the same may nevertheless be charged as a minimum. For the weighing, storage and delivery of articles at any depot or warehouse of the company a charge may also be made not exceeding the ordinary warehouse rates charged in the town in which, or nearest to which, the depot or warehouse is situated.

58. The charter of every company which is governed by the Act passed on the eleventh day of March, eighteen hundred and thirty-seven, prescribing certain general regulations for the incorporation of railroad companies, and of every company hereafter incorporated, which shall be governed by this chapter, may be altered or modified by any future legislature as may seem to it proper, except that no law shall be passed for taking from a company its works or property without making to it just compensation, or for changing its tolls without its assent, in any other cases than such as are specially provided for in this chapter.

60. When the net profits of any company hereafter incorporated which may be governed by this chapter shall be such that, but for this section, dividends might be declared out of the said profits exceeding the rate of fifteen per centum per annum on the capital stock invested, laws may be passed for reducing the tolls of the company. But no law shall reduce the tolls so as to prevent dividends of fifteen per centum per annum within thirty years from the time the first dividend of profits of the said company was declared, or so as to prevent dividends of twelve per centum per annum after the said thirty years and before fifty years from the same time, or so as to prevent dividends of ten per centum per annum after the said fifty years."

4. That each and every one of the said Acts were duly accepted and acted upon, and the same entered into and formed a part of its charter: and that each and every one of the various public statutes, from time to time passed by the General Assembly of the State of Virginia, and hereinbefore at length copied and set forth, entered into and formed a part of its charter and said charter as set forth, constitutes a lawful and valid contract between it, The Chesapeake and Ohio Railway Company and the State of Virginia.

5. That in order to provide for and discharge the consideration of the deed of conveyance, dated July 1, 1878, whereby The Chesapeake and Ohio Railway Company was created, and provide for the contracts, agreements and obligations of the Committee of Purchase and Reorganization, according to the plan of reorganization of The Chesapeake and Ohio Railway Company, lawfully assumed by The Chesapeake and Ohio Railway Company, pursuant to the statute of Virginia in such cases made and provided, and hereinbefore referred to, and entering into and forming part of the consideration of the said deed of conveyance, it, the said Chesapeake and Ohio Railway Company, issued and invested \$36,047,436.04 in stock and \$32,904,399.87 in bonded and funded debt in the acquisition of the property described and conveyed in said deed. A copy of said plan of reorganization of The Chesapeake and Ohio Railroad Company appears in the records of this Honorable Commission together with copies of the various mortgages duly executed and recorded pursuant thereto, all bearing date on the 1st

day of July, 1878, to-wit, from The Chesapeake and Ohio Railway Company to Joseph Bryan and Henry T. Wickham, Trustees, from The Chesapeake and Ohio Railway Company to Central Trust Company of New York, Trustee, and from The Chesapeake and Ohio Railway Company to Alexander B. Green and I. E. Gates, Trustees, to which said plan and mortgages this respondent now refers and which will be filed as exhibits with this answer if desired; that the \$36,047,436.04 in stock above referred to is the stock invested as contemplated in said plan of reorganization and said deed of conveyance dated July 1, 1878; that the \$32,904,399.87 in bonded and funded debt above referred to is the bonded and funded debt invested as contemplated in said plan of reorganization, and said deed of conveyance dated July 1, 1878, and secured by the three mortgages last above mentioned; that in order to carry out the purpose for which it, The Chesapeake and Ohio Railway Company, was incorporated, and as contemplated and set forth in the various acts hereinbefore referred to, it, The Chesapeake and Ohio Railway Company, issued from time to time and now has outstanding, a total aggregate of \$62,799,400.00 of capital stock invested, and \$80,699,354.17 of bonded and funded debt, all done pursuant to the contract existing between it, The Chesapeake and Ohio Railway Company and the State of Virginia, and under which it has acquired and constructed a great railroad system in the States of Virginia, West Virginia, Kentucky and Ohio, as hereinbefore more particularly described; that in being so erected into a corporation and so acquiring and constructing its railroad lines, and in so disposing of its stock and bonds, and in executing its mortgages, and in constructing, acquiring and completing its works, and in managing, adjusting and conducting its business and affairs, and in entering into and prosecuting its enterprises permitted by its said charter, it, The Chesapeake and Ohio Railway Company, exercised all proper and business-like discretion, judgment, prudence and economy and acted under and relied on the acts and statutes of the General Assembly of Virginia hereinbefore set forth; that especially did it, The Chesapeake and Ohio Railway Company, rely upon sections 1, 18, 58 and 60, of Chapter 61, of the Code of Virginia of 1873 (said sections appearing also as sections 1185, 1202, 1240 and 1242, of the Code of Virginia of 1887); that the purchasers of its stock and bonds, issued as above stated, in making their investments therein, likewise relied upon the said charter of The Chesapeake and Ohio Railway Company, and said acts and statutes of the General Assembly of the State of Virginia and the rights of The Chesapeake and Ohio Railway Company thereunder, and the contract thereby created with the State of Virginia.

6. That the net profits of The Chesapeake and Ohio Railway Company have never been such that dividends might have been declared out of said profits exceeding a rate of fifteen per centum per annum on the capital stock invested, nor of twelve per centum per annum, nor of ten per centum per annum, as contemplated in said section 60 of Chapter 61 of the Code of Virginia of 1873, which said section also appears as section 1242 of the Code of Virginia of 1887; that such profits have not been sufficient since the organization of it, the said The Chesapeake and Ohio Railway Company, to justify the declaration of any dividend on its capital stock invested either in the State of Virginia or elsewhere in excess of one per centum per annum;

that no dividend was paid prior to October, 1899, but that in October, 1899, there was paid a dividend of one per centum amounting to \$605,278.00, which dividend has continued to be earned, declared and paid at the rate of one per centum per annum since that time; that it, The Chesapeake and Ohio Railway Company, has not, since said 12th day of June, 1901, or since the passage of the Act of the General Assembly of the State of Virginia entitled "An Act Concerning Corporations," which became a law on the 21st day of May, 1903, either purchased, merged or consolidated with itself any railroad competitive with it between points, both of which are within the State of Virginia, nor has the said The Chesapeake and Ohio Railway Company, since either of said last mentioned dates, accepted or affected any alteration, amendment or extension of its charter under any provision of the Constitution of the State of Virginia, proclaimed to be in effect as of the 10th day of July, 1902, or under or by virtue of any provision of said Act entitled "An Act Concerning Corporations," above referred to; that it, the said The Chesapeake and Ohio Railway Company, has done no act, directly or indirectly, expressing or implying any assent to any act, statute, proposition, provision, rule, requirement, regulation or order whereby its rates of toll can be changed without its assent, and that none of the events have happened constituting a condition precedent to the exercise of any right to change the rates of toll of it, the said The Chesapeake and Ohio Railway Company, by the State Corporation Commission or any other governmental agency of the State of Virginia without its assent, and it expressly avers that it has never at any time, nor does it now, assent to any proceeding, proposition or provision, rule, requirement, regulation or order whereby the Honorable State Corporation Commission of Virginia proposes to change its tolls.

7. That the rates of toll established by railroad companies are shown by classifications of the articles, with certain exception sheets, together with established rate sheets or tariffs and commodity rate sheets or tariffs; that a railroad freight classification is a list or schedule of such articles of commerce as may be expected to be offered for carriage, described in every probable form of shipment, alphabetically or conveniently arranged for reference, and grouped into various classes in accordance with the various elements that properly enter into the determination of freight charges, together with a rate reference for each class, the rules and regulations under which such articles of commerce will be accepted for carriage by the company being attached to, and made a part of the classification; that on The Chesapeake and Ohio Railway the rates in Virginia are governed by two classifications, to wit, the Official Classification and Southern Classification. The reasons for the two Classifications are as follows:

(a) The Chesapeake and Ohio Railway is an east and west line and generally its rates, rules, regulations and classification are necessarily governed by the conditions prevailing on other east and west lines, the rates of which lines are uniformly governed by what is known as the Official Classification.

(b) By far the largest portion of the traffic of The Chesapeake and Ohio Railway is interstate to and from the east and west, all of which traffic is handled under the Official Classification on account of its business relations with its principal western connections.

(c) Between certain points in Virginia The Chesapeake and Ohio Railway is in competition with north and south lines whose rates are governed by what is known as the Southern Classification, and the competitive conditions of trade make it necessary for the Chesapeake and Ohio Railway Company to use the Southern Classification between competitive points.

The traffic of The Chesapeake and Ohio Railway Company in Virginia is governed by two classifications:

1. The Official Classification, with exception sheets, applies uniformly to traffic to and from all points on the main line west of Charlottesville, and on the James River Division west of Lynchburg, as well as the intermediate territory east of said Charlottesville and Lynchburg except as follows.

2. The Southern Classification, with exception sheets applies between the following points proper:

Between Lynchburg, Virginia, and Norfolk, Portsmouth, Petersburg, Richmond, Newport News and Hampton, Virginia.

Between Charlottesville, Virginia, and Richmond, Norfolk and Portsmouth, Virginia.

Between Richmond, Virginia, and Norfolk, Portsmouth, Hampton and Newport News, Virginia.

This is made necessary by the competition between those points of the north and south lines, whose rates uniformly are governed by the Southern Classification.

The tariff rates of The Chesapeake and Ohio Railway Company on interstate traffic are governed uniformly by the Official Classification, the only exception being on business to and from Lynchburg and Charlottesville, Virginia, and eastern cities east of Pittsburg, Pennsylvania, group, except Hagerstown, Maryland, and to and from Norfolk, Newport News, Hampton and Richmond, Virginia, and eastern seaboard cities, viz.: Baltimore, Philadelphia, New York, Boston and Providence, the application of the Southern Classification to and from the above-described territory being necessary because of the tariff rates on the north and south lines being governed thereby in so far as Charlottesville and Lynchburg are concerned, and because of the use of that classification by the water lines competitive for the traffic to and from Norfolk, Portsmouth, Newport News, Hampton and Richmond, and eastern seaboard cities.

8. That the rates of toll as now established and in force on freight traffic moving wholly within the State of Virginia are shown in detail in the records and documents filed pursuant to law by this respondent with the Honorable State Corporation Commission, and this respondent refers particularly to the documents entitled "Chesapeake and Ohio Railway Virginia Freight Tariff No. 2, effective November 16, 1903," used in connection with the Current Official Classification No. 26, effective January 2, 1905, with C. & O. Railway Exception Sheet applicable to all classified traffic on the Chesapeake and Ohio Railway except as hereinbefore noted where the Southern Classification prevails, and to the current Southern Classification, also filed with said Commission; and to the Current Commodity Rates between stations on the Chesapeake and Ohio Railway, in the State of Virginia, shown in Freight Tariff No. 11316, entitled "Freight Tariff of the Chesapeake and Ohio Railway, Commodity Rates between stations on

the Chesapeake and Ohio Railway, in the State of Virginia, effective September 5, 1903."

9. That the rates of toll charged by the said The Chesapeake and Ohio Railway Company for transportation on its said lines in Virginia are reasonably low and fair to the public, and are, in all respects, just and reasonable, and that said rates so far from being prohibitive of the free movement of freight traffic, encouraged, promoted and increased the traffic production and commerce of all the country served by the lines of the said The Chesapeake and Ohio Railway Company in Virginia.

10. That the Classification of traffic, rates and charges, made a part of the said notice first hereinabove referred to, being in the shape of the seventeen printed documents made part of said notice, in so far as the same are applicable to The Chesapeake and Ohio Railway Company, changes materially and greatly the rates of toll established by this respondent as above set forth, and greatly reduces said tolls, thereby causing a loss of revenue to this respondent of not less than the sum of \$48,809.91 per annum, but that it will not be practicable to put said rates and charges into effect without causing to this respondent a much greater loss, to-wit: of not less than the sum of \$73,343.53 per annum.

11. That it will not be possible for the said The Chesapeake and Ohio Railway Company, in the operation of its lines in Virginia, to reimburse itself for the loss which will be sustained by it from the reductions last above indicated by increasing its rates upon other traffic of any kind on its said lines in Virginia; that said reductions will not and cannot have the effect to materially increase the total tonnage of business of said railway company, and that it cannot expect any material increase in its gross earnings to offset the loss that will necessarily result from the reduction aforesaid.

12. That the business of it, the said The Chesapeake and Ohio Railway Company, and the business of the communities served by it, have, as the result of many years of use, become mutually adjusted upon the basis of the present classifications, ratings and rate adjustments established and in effect on its lines, and that any disturbance thereof would result in injury, not only to it, the said The Chesapeake and Ohio Railway Company, but as it is advised and believes, to the business interests of the communities served by it; that it is not possible to make, formulate and promulgate new and separate classifications, with rates and charges, changing substantially those established and in effect, and adapted, as above stated, to the commercial needs of it, the said The Chesapeake and Ohio Railway Company, and the communities served by it, so as to yield the result now obtained under the existing classifications, ratings and rate adjustments upon which result it, The Chesapeake and Ohio Railway Company, is advised it has a right to insist.

Third. This respondent, for further and additional cause why said proposed classification, rates and charges should not be put into effect as to it, respectfully shows that to reduce its rates and fares as proposed in said classification of traffic, rates and charges attached to and forming part of the notice first hereinabove referred to would be confiscatory, reduce its earnings below what reasonable rates would produce; deprive this respondent of its property without just compensation, and without due process of

law, and deny to it the equal protection of the laws, contrary to the Fourteenth Amendment of the Constitution of the United States, as will appear from the considerations hereinafter next set forth.

The existing classification, rates and charges in effect upon this respondent's lines in the State of Virginia and applicable to intra-state business in said State are not higher than is just and reasonable, whether considered in respect to the value of the property used in the public service or in respect to the value of the service rendered to the shippers, and are correctly set forth in the classification, tariffs, rate sheets and documents connected therewith on file with this Honorable Commission and hereinbefore referred to.

This respondent further shows that the effect of said classification, rates and charges so proposed to be put into effect by this Honorable Commission upon the business of this respondent, between points, both of which are within the State of Virginia and which does not pass out of said State *enroute*, for the year ending June 30, 1905, which is fairly representative of the general effect upon the business of this respondent in other years, is as follows:

That the gross earnings of the Chesapeake and Ohio Railway Company in Virginia from all sources, both inter and intra-state for the year ending June 30, 1905, were.....	\$8,411,329.06
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The operating expenses in Virginia for said year were	5,382,066.29
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Leaving net earnings from all sources in Virginia for said year the sum of.....	\$3,029,262.77
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That its gross earnings from intra-state business from all sources in the State of Virginia for said year were—

From freight	\$857,819.07	
From all other traffic	826,094.61	\$1,683,913.68

Whereas under the literal application of the proposed classification, rates and charges, the result in the business of the same year would have been—

From freight	809,009.16	
From all other traffic	826,094.61	1,635,103.77

It not being practical, however, to put said classification, rates and charges into effect without causing this respondent much greater loss, the actual results of the application of said proposed classification, rates and charges for said year would have been as follows—

From freight	784,475.54	
From all other traffic	826,094.61	1,610,570.15

The maximum net earnings from said intra-state traffic in Virginia (arrived at by deducting from the gross intra-state earnings in Virginia

the operating expenses incident to the carrying thereof, which is not less than 78.99 per cent. of such gross earnings for the year ending June 30, 1905), were

\$353,790.26

Whereas under the literal application of the proposed classification, rates and charges said maximum net earnings would have been.....

304,980.35

But it not being practical, as aforesaid, to put said classification, rates and charges into effect without causing a greater loss, the real result of the application of the proposed classification, rates and charges would be that the maximum net earnings from said intra-state traffic for said year would not have exceeded.....

280,446.73

But intra-state earnings in Virginia should contribute to the payment of taxes chargeable to Virginia not less than the proportion which said intra-state earnings in Virginia bear to the total gross earnings in Virginia, viz.; 20.02 per cent.

The total amount of taxes paid in Virginia for said year were as follows:

State	\$139,814.22	
County	88,662.05	
Municipal	76,656.99	\$305,133.26

20.02 per cent. of which is..... **\$ 61,087.68**

In like manner intra-state earnings in Virginia should contribute to the payment of reasonable betterments in the same proportion.

The amount expended in Virginia during said year for such betterment and not charged to capital account was
of which 20.02 per cent. is.....

708,154.82

141,772.59

thus leaving as maximum net intra-state earnings in Virginia, after deducting taxes and reasonable betterments not capitalized, properly chargeable to said intra-state earnings the sum of \$150,929.99, as follows:

Maximum net earnings as above from actual business in Virginia for year ending June 30, 1905

\$353,290.26

Deduct taxes, 20.02 per cent. of \$305,133.26.... **\$61,087.68**

Deduct betterments, 20.02 per cent. of \$708,154.82 **141,772.59** **202,860.27**

\$150,929.99

Whereas, under the literal application of the proposed classification, rates and charges the maximum net earnings from said intra-state traffic would have been as aforesaid.....		\$304,980.35
from which should be deducted such proportion of the total reduced taxes chargeable in Virginia as are applicable to intra-state traffic in the ratio of the reduced intra-state gross earnings in Virginia to reduced total gross earnings in Virginia, being 19.55 per cent., viz.:.....	\$59,558.13	
and deducting the same percentage, viz.: 19.55 of reasonable betterments not capitalized, chargeable to Virginia during same year, viz.:.....	138,444.27	198,002.40
leaves net maximum earnings in Virginia.....		\$106,997.95

But it not being practical as aforesaid to put said proposed classification, rates and charges into effect without causing greater loss, the real result of the application of the proposed classification, rates and charges would be that the maximum net earnings from said intra-state traffic would have been as aforesaid \$280,446.73

From which should be deducted such proportion of the total reduced taxes charged in Virginia as are applicable to intra-state traffic in the ratio of the reduced intra-state gross earnings in Virginia to reduced total gross earnings in Virginia, being 19.32 per cent., viz.:.....	\$ 58,810.05	
and deducting the same percentage, viz., 19.32 of reasonable betterments not capitalized, chargeable to Virginia during same year, viz.:.....	136,815.51	195,625.56
thus leaving only		\$84,821.17

for the payment of interest charges and returns on the capital invested.

This respondent respectfully shows that there is in reference to this respondent's property as in reference to all other classes of property in the State of Virginia, whether owned by individuals or corporations a difference between the commercial and the tax assessment value, the said commercial value being in respect to all classes of property greater than the value assessed for purposes of taxation; and this respondent does not admit that the tax value assessment is the value which ought to be considered for the purpose of estimating its right to make reasonable earnings on the property used by it, but this respondent is advised that the State of Virginia having made the assessment for the purpose of taxation upon this respondent's property in said State cannot deny that its property is worth at least the amount of said assessment; and if the earnings which it can make under the proposed classification, rates and charges are estimated only in reference to the said assessed value of its property made by the State of Virginia for the purpose of taxation, this respondent shows that the same will not permit it to earn a reasonable

profit even upon that valuation, and will deprive it of the legitimate use of its property.

The total property value of the physical properties of this respondent, assessed by this Honorable Commission, and upon which taxes were paid for the year ending June 30, 1905 was \$15,135,857.00

The franchise tax of \$84,665.22, assessed by this Honorable Commission, and paid by this respondent for the year ending June 30, 1905, capitalized at the same rate of taxation as that imposed upon its physical properties, to-wit, 35 cents on the \$100.00 shows a value of 24,190,000.00

Thus producing a total value of \$39,325,857.00

Taking 20.02 per cent. (the ratio which the gross intra-state traffic earnings in Virginia bear to the total gross traffic earnings in Virginia), thereof, the value of the property used in Virginia for intra-state purposes on the basis of Virginia assessment for the purpose of taxation is shown to be..... 7,873,036.57

Upon even this valuation the net amount earned by this respondent under its existing classification, rates and charges from its intra-state business in the State of Virginia after deducting the proportion of taxes and betterments properly chargeable against such intra-state earnings, viz., 20.02 per cent. amounts to less than two per cent., from which said intra-state business in Virginia should pay its proportion of the interest on the bonds properly chargeable to its lines in Virginia, and dividends on its stock invested.

This respondent further shows that the total bonded debt applicable to its lines in the State of Virginia is \$45,631,920.16, on which the annual interest charge is \$1,969,162.41
and that the annual trackage and rentals paid
for lines in Virginia by this respondent amounts
to 118,730.93

Total interest, trackage and rentals applicable to Virginia \$2,087,893.34

The net income from intra-state traffic in Virginia should contribute its pro-rata proportion to the payment of such interest, and rental charges in the ratio of intra-state net earning from all sources in Virginia to total net earnings in Virginia, inter and intra-state, to-wit, 11.68 per cent., viz., the sum of 243,865.94

But as hereinbefore shown the total net earnings from intra-state traffic in the State of Virginia under the existing classification, rates and charges, after deducting its proportion of taxes and betterments for said year amounted only to the sum of 150,929.99

Leaving a deficit under the actual existing classification, rates and charges of..... \$92,93 .95

which deficit would be still further increased by a sum approximately not

less than \$13,677.59 in the event of the literal application of the proposed classification, rates and charges, or by a sum approximately not less than \$20,383.96, the practical result of the application of said proposed classification, rates and charges, and in the foregoing statements and calculations no account has been taken of, nor allowance made for, the net loss to this company growing out of or in any way connected with its investments in, or operations of, companies controlled by it or in which it may be interested.

This respondent, therefore, respectfully shows that the result of the application of said classification, rates and charges would be confiscatory; reduce its earnings below what reasonable rates would produce; deprive this respondent of its property without just compensation, and without due process of law, and deny to it the equal protection of the laws, all contrary to the Fourteenth Amendment of the Constitution of the United States, the benefit and protection of which this respondent respectfully claims.

Fourth. For further cause against the adoption and promulgation of the proposed classification, rates and charges, this respondent shows that its present rates are not higher than a reasonable compensation for the service rendered by it to the shippers, and are in no sense excessive or extortionate; that they are not unjustly, unduly, unreasonably or illegally discriminatory as between individuals or as between localities, nor as between different kinds of traffic, and in no way violate any law. This respondent is advised that it has, as an incident of its property and as a property right, the right to charge for each service which it renders a reasonable compensation, and this respondent is protected by the Fourteenth Amendment to the Constitution of the United States in making, receiving and collecting such charge.

The effect of the proposed classification, rates and charges would be to materially diminish this respondent's charges, and to reduce them greatly below what would be a reasonable compensation for the service rendered to the shippers.

This respondent is advised that to prevent it from charging a reasonable compensation for the service rendered the shipper would be to deprive it of its property without just compensation, and without due process of law, and would deny to it the equal protection of the laws; and this respondent again claims in this regard the benefit and protection of the Fourteenth Amendment of the Constitution of the United States, and shows that if the proposed classification, rates and charges are adopted and put into effect by the State of Virginia the result would be as aforesaid, to deprive it of its property contrary to the Fourteenth Amendment of the Constitution of the United States.

Fifth. This respondent, for further and additional cause why the said proposed classification, rates and charges should not be put into effect as to it, respectfully shows that the application of the classification, rates and charges proposed to be put into effect by the State Corporation Commission of Virginia upon the lines of the Chesapeake and Ohio Railway would necessarily result in the disturbance and regulation of interstate rates now established and in effect. The application of said Commission's rates on

large numbers of articles produce a higher rate to a border point within the State of Virginia than the present established rate to points beyond the border, and the readjustment of the interstate rates local to the line of the Chesapeake and Ohio Railway Company to correct such a discrimination would of necessity compel The Chesapeake and Ohio Railway Company to charge more to an intermediate point than it would charge on similar traffic to a point beyond; if promulgated, the rates upon such articles would have to be readjusted in order to prevent acute discrimination, and such readjustment would involve a very material advance in the rates upon said articles moving from Virginia to certain points in West Virginia and Kentucky, which would directly affect and regulate traffic and commerce between the States; and The Chesapeake and Ohio Railway Company respectfully shows that under the Constitution of the United States, paragraph 3, Section VIII, Article I, Congress alone has power to regulate commerce between the States, the benefit and protection of which the said The Chesapeake and Ohio Railway Company now respectfully invokes in the premises.

Sixth. This respondent, for further and additional cause why the said proposed classification, rates and charges should not be put into effect as to it, respectfully shows that the various acts and statutes, hereinabove exhibited and recited, entered into and formed a part of the charter of the said The Chesapeake and Ohio Railway Company, which charter constitutes a contract between said State of Virginia and said The Chesapeake and Ohio Railway Company, upon which charter and said acts and statutes, as aforesaid, it, the said The Chesapeake and Ohio Railway Company, relied in full faith, as did also the purchasers of its stock and bonds as hereinbefore set forth; that neither the State of Virginia nor the Honorable State Corporation Commission of Virginia, nor any other governmental agency of said State, can impair the obligation of said contract, take away its property without just compensation, or change its tolls without its assent, in any other cases than such as are specially provided for as hereinabove set forth at length, none of which arise in this case as fully and at length hereinbefore set forth; that said contract is within the protection of paragraph 1, of Section X, of Article 1, of the Constitution of the United States, which provides, among other things, that no State shall pass a law impairing the obligation of contracts;

That on the 19th day of February, 1904, the General Assembly of Virginia passed an Act repealing, among others, Section 1185, 1202 (as amended by the Act of the General Assembly of Virginia, approved March 3, 1898), 1240, 1241 and 1242 of said Code of Virginia of 1887, as will appear from the Acts of Assembly, of the State of Virginia, session 1904, chapter 22, page 55, to which special reference is hereby made; but it was especially provided in said Repealing Act that such a repeal should not affect or impair any act done, or right established, accruing, accrued, or acquired prior to the passage of said Act under or by virtue of any provision of the Code or amendment thereof or Act of the General Assembly repealed by said section, it being the intent to preserve every right accrued or acquired prior to the passage of said Repealing Act, and it was expressly provided in said Repealing Act, Section 2, that nothing in said Act contained should be construed to impair the charter of any corporation existing at the passage

of said Act, or any right which any existing corporation may have or had at the date of the passage and approval of said Act by virtue of any provision of the Code or amendment thereof, or Act of the General Assembly repealed by said Repealing Act; that all the rights, therefore, of it, the said The Chesapeake and Ohio Railway Company, in the premises were fully preserved to it by the express terms of said Repealing Act;

That said paragraph 1, of Section X, of Article 1, of the Constitution of the United States limits the power of the State not only in its Legislature but also in convention assembled, and that no constitution, ordinance, or other action of the Constitutional Convention, which assembled on the 12th day of June, 1901, and proclaimed the present Constitution of the State to be effective as of July 10, 1902, can impair the obligation of the contract existing between the State of Virginia and The Chesapeake and Ohio Railway Company, in derogation of said provisions of the Constitution of the United States; that a *fortiori* neither the Honorable State Corporation Commission of the State of Virginia, nor any other governmental agency of said State, can impair the obligation of said contract, and said The Chesapeake and Ohio Railway Company respectfully asks the benefit of the protection extended by said clause of the Constitution of the United States.

Seventh. This respondent, for further and additional cause why the said proposed classification, rates and charges should not be put into effect as to it, respectfully shows:

1. That on the 12th day of December, 1904, proceedings were instituted by the Honorable State Corporation Commission, under the style of the Commonwealth of Virginia, at the relation of the Corporation Commission *versus* the several railroad companies doing business in Virginia and all persons interested, wherein The Chesapeake and Ohio Railway Company, along with the other railroad companies doing business in Virginia, were cited to appear before said State Corporation Commission of Virginia, to show cause why a single or uniform freight classification covering the various articles of freight traffic carried by railroad companies within the jurisdiction of the Commission, with such exceptions and amendments to such General Uniform Classification as may be shown or found to be proper and necessary, should not be prescribed; that pursuant to said citation the said The Chesapeake and Ohio Railway Company, along with certain other railroad companies, duly appeared, showed cause why, as it and they were advised, said action as proposed, should not be taken by this Honorable Commission and sustained the same by abundant evidence, all of which will appear from the records of this Honorable Commission, to which this respondent now refers, and which will be filed as an exhibit with this answer if desired. Notwithstanding the abundant evidence by which the cause shown by this respondent was sustained, no evidence was introduced or attempted to be introduced, to show why a uniform classification such as is now proposed in the pending notice was either feasible, beneficial to the public or just to the carriers, and this respondent respectfully pleads the said record as cause against the establishment of a uniform classification in this proceeding, and asks that it may have the benefit of such record and of the evidence taken therein, and that such decision may be made thereon as a judicial determination of the question at issue would require.

2. That on the 1st day of March, 1905, certain other proceedings were instituted by the Honorable State Corporation Commission, under the style of *The Commonwealth of Virginia versus Atlantic Coast Line Railroad Company, Chesapeake and Ohio Railway Company, Norfolk and Western Railway Company, Richmond, Fredericksburg and Potomac Railroad Company, Seaboard Air Line Railway, Southern Railway Company, Washington Southern Railway Company*, wherein the Chesapeake and Ohio Railway Company, along with the other companies named, was cited to appear before said State Corporation Commission of Virginia, to show cause why certain proposed rules prescribing minimum charges on single shipments, and changing the rules in effect on the railroad lines operated by each of said above-named companies, respectively, should not be put into effect; that pursuant thereto the said *The Chesapeake and Ohio Railway Company*, along with certain other companies, duly appeared, showed cause why, as it and they were advised, the said proposed rules should not be put into effect, and sustained the same by abundant evidence, all of which will appear from the records of this Honorable Commission, to which this respondent now refers, and which will be filed as an exhibit with this answer if desired. No evidence was introduced, or sought to be introduced, to sustain the justice or reasonableness of the proposed minimum rate on single shipments, and this respondent respectfully pleads the said record as cause against the proposed action under this notice in regard to the rules relating to single shipments, and asks that it may have the benefit of said record, and of the evidence taken therein, and of a judicial determination of the question then at issue.

Elghth. This respondent, for further and additional cause why the said proposed classification, rates and charges should not be put into effect as to it, respectfully shows that the effect of adopting and promulgating the classification and rules forming part of the notice first hereinabove referred to, would add one more classification to those now in existence, and would be in the direction, not of uniformity, but of diversity and of consequent embarrassment, inconvenience and injury to the interests of the public and to the interests of the carriers, and would change and add to the rules of this respondent, all of which would unreasonably conflict with and embarrass the transaction of its business; that its rules, as set out in the classifications referred to hereinabove in paragraph eight, are reasonable and just, and the changes proposed to be promulgated by this Honorable Commission puts unreasonable and oppressive burdens upon this respondent without any additional remuneration or benefit to it.

WHEREFORE, it, *The Chesapeake and Ohio Railway Company*, now respectfully shows, as hereinbefore above stated—

That its rates and charges as now established are in themselves just and reasonable, and that the rates and charges as proposed to be promulgated are, in themselves, unjust and unreasonable;

That to promulgate said proposed classification of traffic, rates and charges, made a part of the notice first hereinabove referred to, would be confiscatory; would deprive it, *The Chesapeake and Ohio Railway Company*, of its property without due process of law; take away its property without just compensation; deny to it the equal protection of the laws; regulate commerce between the States, and impair the obligation of the contract be-

tween it, the Chesapeake and Ohio Railway Company. and the State of Virginia, all as hereinabove set forth fully and at length, and, therefore, and for the reasons shown as hereinabove stated, it, The Chesapeake and Ohio Railway Company respectfully submits that the said classification of traffic, rates and charges as set forth in said notice bearing date the 3rd day of August, 1905, hereinabove referred to, and the rates thereby to be fixed, and prescribed as affecting it, The Chesapeake and Ohio Railway Company should not be promulgated, or put into effect by this Honorable Commission.

Now, having fully answered, this respondent prays to be hence dismissed.

THE CHESAPEAKE AND OHIO RAILWAY COMPANY,
By C. E. DOYLE,
General Manager.

STATE OF VIRGINIA,

CITY OF RICHMOND,) ss.

C. E. Doyle, being first duly sworn, deposes and says, That he is the General Manager of The Chesapeake and Ohio Railway Company, and that the foregoing answer is true to the best of his knowledge, information and belief.

C. E. DOYLE,

Subscribed and sworn to before me this 5th day of December, 1905.

COLUMBUS A. CANEPA,
Notary Public.

My Commission expires September 17, 1907.

BEFORE THE STATE CORPORATION COMMISSION OF VIRGINIA.

In Re Proposed New Classification and Schedules of Rates.

ANSWER OF NORFOLK AND WESTERN RAILWAY COMPANY.

The Norfolk and Western Railway Company, one of the respondents in the above entitled cause, respectfully shows that:

1. On or about the fourth day of August, 1905, there was served upon it a notice from this Commission, bearing date the third day of August, 1905, that the Commission would on September 12th, 1905, at 11 o'clock A. M., consider and hear any objections against a certain classification of traffic (described as "Virginia Classification No. 1 and Freight Tariffs"), and certain schedules of freight rates and charges which were made a part of the said notice, and that said time was upon motion subsequently ex-

tended; and that, pursuant to said notice as so extended, the said Railway Company appears and respectfully shows cause why said Classification of traffic and said schedules of freight rates and charges, as the same are set forth in the said notice and documents annexed thereto, should not be put in effect on the railway lines of said Railway Company;

2. The respondent, the Norfolk and Western Railway Company, is a railroad corporation incorporated, organized and existing pursuant to and under the Act of Assembly of Virginia approved January 15th, 1896, entitled "An Act authorizing the purchasers of the railroads and property of the Norfolk and Western Railroad Company, sold by foreclosure of a deed of trust or mortgage thereon to become and be a corporation to adopt a name therefor and to possess and exercise general and other powers," that the organization of the Norfolk and Western Railway Company under and pursuant to said Act of Assembly and the laws of Virginia, was made on or about September 24th, 1896, as will more fully appear by reference to the certificate dated December 30th, 1896, filed on the 9th day of January, 1897 and the supplemental certificate dated August 18th, 1897, filed on the 1st day of September, 1897, in the office of the Secretary of the Commonwealth of Virginia and by reference to the Act of Assembly of Virginia in effect February 17th, 1900, entitled "An Act to authorize the Board of Directors of the Norfolk and Western Railway Company to locate and construct or purchase certain branches," to which Acts of Assembly and certificates reference is hereby made as if fully set forth herein, that the Norfolk and Western Railway Company so organized into a corporation under and by virtue of the said Statute of Virginia of January 15th, 1896, and the laws of Virginia became a railroad corporation on or about the 24th day of September, 1896, and has ever since been and is now a corporation existing and doing business under the said Act of Assembly of Virginia, of January 15th, 1896, and the laws of Virginia owning and operating a system of railroads in the States of Virginia, West Virginia, North Carolina, Kentucky, Ohio and Maryland, the aggregate mileage of which, during the fiscal year ending June 30th, 1905, and now is 1833.52 miles, and of which the mileage in Virginia was, during such fiscal year, and now is 1060.27 miles.

The said Norfolk and Western Railway Company further answering shows:

I.

(1) The gross earnings of this company within the State of Virginia from all sources, including passengers, mail and express and interstate and intrastate freight business, for the year ending June 30, 1905, were \$14,045,287.36. Of this total sum the sum of \$1,142,927.27 represents earnings of said company upon freight business originating and terminating in Virginia and not passing out of the State. The gross earnings from such last mentioned intrastate freight business in the State of Virginia amounted to slightly more than 8 per cent. of the total gross earnings in that State. The ratio of operating expenses to gross earnings upon all business in Virginia during the same period was 56.7 per cent. But the expense to the company of conducting the intrastate freight business above described is very much greater than the average expense of conducting the entire freight

and other business of the Company in Virginia. The expense of conducting such intrastate freight business is greater by reason of the lower tonnage per car and per train, shorter hauls, more frequent stops, requiring greater local station service, heavier expenditure for wages and greater wear and tear upon the rolling stock of the company and other similar causes. The greater cost of doing this last mentioned class of business on the line of the Norfolk and Western Railway Company is such that to earn \$1.00 of gross earnings on such business this company is required to expend not less and in reality much more than the sum of 86½ cents and probably as an average expends greatly more than this percentage. After deducting from the said gross earnings of such intrastate freight business the minimum operating expense of doing the same 86½ per cent. as above set forth, the earnings (before deducting taxes and other expenses hereinafter described) from such business are, for the period above stated, the sum of \$154,295.19. The total taxation for the same period paid to the State of Virginia upon the property and franchises of this Company was the sum of \$437,168.91, and allotting and charging to the said intra-state freight earnings the proper proportion of 8.14 per cent. of the said taxes, the said earnings are thus further reduced to the sum of \$113,709.64. The further renewals, replacements and other expenditures to keep and maintain the line of said company in the said State in condition properly to prosecute the business of the company and properly to serve the public in the State during the same period amounted to the sum of \$841,165.71. Allotting and charging to the said intrastate freight earnings the proper proportion of 8.14 per cent of the said last mentioned expenses, namely; \$68,470.89, the net earnings are thus shown to be the sum of \$50,238.75: and if the reduction of \$91,000 described in paragraph 5 of this answer had been in force, this respondent would have suffered a deficit and would have received no return upon its capital invested in such intrastate freight business.

The total sum of \$1,322,958.56 represents the earnings of the said company upon passenger business originating and terminating in Virginia and not passing out of the State. Such earnings amounted to 9.42 per centum of the total gross earnings in Virginia. The ratio of operating expenses to gross earnings upon passenger business is about 58.2 per cent. After deducting from such gross earnings of such intrastate passenger business the minimum operating expense of doing the same as above set forth, the earnings (before deducting taxes and other expenses hereinafter described) from such business are, for the period above stated, the sum of \$552,996.68. Allotting and charging to the said intrastate passenger earnings the proper proportion of 9.42 per centum of the total taxes of \$437,168.91, the said earnings from intrastate passenger business are thus further reduced to the sum of \$411,815.37. The further expenditures for replacements, renewals and otherwise, to keep and maintain the line of the said company, in the said State properly to prosecute the business of the company, as above set forth, during the same period, amounted to \$841,165.71. Allotting to the said intrastate passenger business its due and proper proportion of 9.42 per cent. of the said last mentioned expense, namely, \$79,237.81, the net earnings are thus shown to be the sum of \$432,577.56.

The amount of capital of this company embarked in its business in Vir-

ginia of all sorts is \$92,116,892.00. This total may be shown, among other methods, by allotting, on a mileage basis, that proportion of the total bonded indebtedness and capital stock of this company applying to and supported by the property in Virginia according to the market value of such securities as of the 30th day of June, 1905, which value has not substantially changed up to the time of the filing of this answer. In this capitalization is included the tangible property assessment of the property of this company by the State of Virginia for 1905, being \$21,960,857.00, and the value in addition thereto, of the franchises of this company and of the good will, which franchises and good will are at the present time taxed by the tax of one per centum on the gross receipts of this company, which tax varies appropriately to the actual value of the good will and franchise as measured by the gross earnings, disclosing the operations of the company.

And, of the aforesaid sum of capital embarked in Virginia of \$92,116,892.00, not less than 17.56 per centum is used in the intra-state freight and passenger business above described, dividing the total capital by the proportion of gross earnings from such last mentioned business to total gross earnings from all business in the State, so that not less than 17.56 per centum of said total capitalization is required and used to earn the net earnings of the intrastate freight and passenger business of this company of \$482,816.31, as above set forth. Thus the amount of capital so used for intrastate freight and passenger business is accordingly not less than the sum of \$16,175,726.00; and the return upon the capital embarked was, therefore, for the year ending June 30th, 1905, not more than 2.98 per centum per annum.

And, of the aforesaid sum of capital embarked in Virginia, \$92,116,892.00, the bonds constituting the funded debt of the property in Virginia amount, at market value as of the time of filing this answer, to \$48,116,132.00, upon which the fixed interest charge, for the year ending June 10th, 1905, is the sum of \$1,900,200.00. Not less than 17.56 per cent. of the property or capital represented by this last mentioned interest charge is used in the intrastate freight and passenger business above described. The net earnings of the intra-state freight and passenger business in Virginia are the sum of \$482,816.31; and, deducting from this sum the proportion of interest on funded debt chargeable thereto according to percentage of gross earnings, which interest is the sum of \$333,675.11, there is left for dividends upon the preferred and common shares of stock of this company the sum of \$149,141.20. The total capital stock of this company, at present market value, is the sum of \$76,088,108.00, of which, by mileage in Virginia to the mileage of the system the sum of \$44,000,760.00 is the total capital stock, at present market value, (in addition to the funded debt or bonds) properly to be allotted to the lines of the Company in Virginia. Dividing this total capital stock according to the proportion of the gross earnings on the aforementioned intrastate freight and passenger business in Virginia to the total gross earnings in said State, the proportion of the capital stock on which the company is entitled to earn dividends from such intrastate freight and passenger business is, at the present time at present market value of the said shares, the sum of \$7,726,533.00. Applying the balance above stated available for dividends, \$149,141.20, on the capital allotted to such business the return amounts to 1.93 per centum per annum. Hereafter the fixed

interest charge upon bonds constituting the funded debt of the property in Virginia will not be less than \$1,982,671, and the return, judged by the earnings of 1905, will not exceed 1.74 per centum per annum.

The amount of capital of this company embarked in its business in Virginia of all sorts, being the value of its property and franchises is \$92,116,892.00 and of this sum not less than 8 per cent. is used in the intrastate freight business above described, so that not less than 8 per cent. of such total capitalization is required and used to earn the net earnings of the intrastate freight business of this company. The amount of capital so used for intrastate freight business is accordingly not less than the sum of \$7,498,315.01 and the return upon the capital so embarked was, therefore, for the year ending June 30th, 1905, not more than the sum of 7/10 of one per cent per annum.

(2) But, as set forth in section III, paragraph 3 of this answer, the reduction of revenue upon such intrastate freight business of this company, which would have been accomplished, if the said Virginia Classification No. 1 and tariffs thereunder had been in force for that year, would have been not less than the sum of \$91,000.00, so that if the said Classification and tariffs had been enforced for that year this company, instead of receiving any net revenue from and return for the capital invested and used in this intra-state freight business would have suffered a deficit and would have received no return thereon; and this respondent is informed, believes and therefore avers that the reduction would be at least as great annually hereafter if the said classification and rates shall be promulgated and enforced.

(3) But, as set forth in section III, paragraph 3 of this answer, the reduction of revenue upon such intra-state freight business by this company, which would have been accomplished if the said Virginia Classification No 1. and tariffs thereunder had been enforced for that year, would have been not less than the sum of \$91,000.00, so that if the said classification tariffs had been enforced for that year this company, instead of receiving a net revenue from and returns for the capital invested and used in this intrastate freight and passenger business of 2.98 per cent. or \$482,816.31, would have earned only 2.42 per cent. or \$391,816.31; and this respondent is informed, believes and therefore avers that the reduction would be at least as greatly annually hereafter if the said clasification and rates shall be promulgated and enforced.

(4) The enforcement of the said proposed classification and tariffs would deprive this company of its property without due process of law and deny to this company the equal protection of the law in violation of Article 14 of the Amendments to the Constitution of the United States and of section II of Article I of the constitution of Virginia, and would be unjust and unlawful; and would be a taking of the company's property for public use without returning compensation therefor.

II.

For further and additional ground against the adoption and promulgation of the proposed classification, rates and charges, this respondent shows that, under and by virtue of the authority of the State of Virginia, it not

only owns and operates lines in the State of Virginia, but also in the States of West Virginia, Kentucky, North Carolina, Ohio and Maryland, and does, in addition to an intrastate business in the State of Virginia, a large interstate business in said State and in all the other States aforesaid, and that the proposed classification, rates and charges would necessarily result in the disturbance and regulation and reduction of the intrastate rates of this respondent, and cause a further serious loss in the revenues of this respondent arising from its interstate traffic. This respondent respectfully says that, under the Constitution of the United States, Article One, Section Eight, Paragraph Three, Congress alone has power to regulate commerce between the States, and this respondent avers that the adoption and promulgation of the said proposed classification, rates and charges would, because many of its interstate rates are made, and necessarily made, on combinations of locals, necessarily disturb and regulate its interstate traffic and commerce and reduce its interstate rates to such an extent as to cause a serious loss in the revenues of this respondent from its interstate traffic and to come within the purview of the clause of the Federal Constitution above referred to in this paragraph, the benefit and protection of which clause this respondent now invokes in the premises.

III.

1. At the time of the incorporation and organization of the Norfolk and Western Railway Company under the aforesaid Act of January 15th, 1896, there were in existence in the State of Virginia, entering into and forming a part of the charter of the said company, certain public laws of the State which had theretofore been passed and had been enacted into the Act commonly known as the Code of Virginia of 1887, namely, Sections 1202, 1240 and 1242 thereof and this respondent shows that the said sections of the said Code were inducements for it to accept its charter, to organize into a corporation and to do business as above set forth and the same were accepted by it and entered into and became a part of the contract between it and the State of Virginia. For many years prior to the adoption of the said Code in 1887, and for many years thereafter investments in railroads in the said State had been and continued extremely hazardous and perilous. Few, if any, such investments were profitable and nearly all resulted in heavy or total loss to the investors. The said sections were, therefore, necessary to induce and protect investment of moneys in such enterprises in the State of Virginia.

Relying upon its said charter and the said public laws above referred to, this respondent caused itself to be organized as aforesaid and thereupon and since has made, issued and caused to be sold its bonds and stocks to the amount of many millions of dollars; and the purchasers of the same, in making their investments in the said bonds and stocks of this respondent, also relied upon said contractual obligations and the said inducements by the said public statutes which contractual obligations existed between this respondent and the State of Virginia; and this respondent has in all respects organized, managed and adjusted its affairs and conducted its business in like reliance upon its said contract with the State of Virginia.

While the General Assembly of Virginia, in enacting said public laws above referred to, reserved the right to alter, modify and repeal the charters of any railway company governed thereby, it expressly excepted, from such right of alteration, modification or repeal, the power to change the tolls of this country without assent, as follows:

“Except that no law shall be passed for taking from a company its works or property without making to it just compensation, or for changing its tolls without its assent in any other cases except such as are specially provided for in this chapter.”

and thereby secured to this respondent, as a contractual right with the State of Virginia, the right to charge, receive and collect the tolls as fixed and established and permitted in said public acts existing at the time of its incorporation and organization.

This respondent denies that any of the events have happened which satisfy the condition precedent established by said statute to the exercise of any right on the part of the State of Virginia to change the tolls of this respondent without its assent; and likewise denies that any exceptional case has arisen or exists such as is specially provided for in the chapter last herein referred to. The net profits of this respondent have never amounted to a sum equal to its capital stock with six per centum per annum interest thereon; its net profits have never been such that dividends might be declared out of the same exceeding, or as much as, the rate of fifteen per centum per annum on the capital stock invested; and the net profits of this respondent have never been such that any dividend could have been declared, and no dividend has been declared, as much as thirty years before the notice issued in this cause, this respondent only having been organized about nine years ago, and its first dividends on its preferred stock have never exceeded four per centum per annum, and no dividends on the common stock of this respondent have ever been paid exceeding three per centum per annum, the only dividends paid being as follows:

DIVIDENDS ON PREFERRED STOCK.			DIVIDENDS ON COMMON STOCK.		
No.	Date Payable.	Per Centum.	No.	Date Payable.	Per Centum.
1.	Nov. 15, 1897.....	1	1.	June 20, 1901.....	1
2.	Feb. 23, 1898.....	1	2.	Dec. 19, 1901.....	1
3.	Aug. 24, 1898.....	2	3.	June 20, 1902.....	1
4.	Feb. 24, 1899.....	2	4.	Dec. 19, 1902.....	1½
5.	Aug. 24, 1899.....	2	5.	June 19, 1903.....	1½
6.	Feb. 23, 1900.....	2	6.	Dec. 18, 1903.....	1½
7.	Aug. 24, 1900.....	2	7.	June 17, 1904.....	1½
8.	Feb. 23, 1901.....	2	8.	Dec. 16, 1904.....	1½
9.	Aug. 23, 1901.....	2	9.	June 16, 1905.....	1½
10.	Feb. 21, 1902.....	2			
11.	Aug. 22, 1902.....	2			
12.	Feb. 20, 1903.....	2			
13.	Aug. 21, 1903.....	2			
14.	Feb. 19, 1904.....	2			
15.	Aug. 19, 1904.....	2			
16.	Feb. 17, 1905.....	2			
17.	Aug. 18, 1905.....	2			

A dividend has also been declared on the common stock payable December 15th, 1905, of 2 per cent.

This respondent has not, since the passage of an act of the General Assembly of the State of Virginia, entitled “An Act Concerning Corpora-

tions," which became a law on the 21st day of May, in the year 1903, either purchased, merged or consolidated with itself any railroad competitive with it between points both of which are in the State of Virginia, nor has it, since the passage of the last mentioned Act, accepted or effected any amendment to, or of, its charter thereunder, and it expressly avers that it has never, at any time, nor does it now, assent to any change in its tolls or rates, and it has not in any way waived or lost the right guaranteed to it by the said State of Virginia in respect to its tolls.

On the contrary, this respondent insists that it is entitled to the benefit of Paragraph One of Section Ten of Article One of the Constitution of the United States, which prohibits a State from passing any law impairing the obligation of a contract, and submits that, inasmuch as the State of Virginia cannot take action having this effect, it is not within the power of this Honorable Commission, organized and existing under the laws of the State of Virginia and exercising in that regard the power of the State in the premises, to impair the obligation of the contract hereinbefore set forth by the adoption and promulgation of the proposed classification, rates and charges, which materially change the rates and tolls of this respondent as they at present exist, and this respondent prays that it may have in the premises the full benefit of the provisions of the Constitution of the United States hereinbefore referred to for the preservation of its contractual rights in respect to its rates and tolls.

2. The classification of freight and the tariffs aforesaid proposed to be issued, promulgated and put in force as above described by this Commission, are different in many respects from the classification and tariffs which have long since been adopted and in force by the said company; and the charges and tolls for numerous articles and commodities are much lower by the classification and rates ordered and proposed to be promulgated by this Commission than the charges and tolls now charged by the said company;

3. That the general effect upon the business of this company of the proposed Virginia Classification No. 1 and Freight Tariffs would be a reduction of at least eight per centum in the total amount of tolls received by this company on all freight traffic between points within the State of Virginia and not passing out of the State, and an aggregate decrease of the gross revenue received by this company from such traffic of not less than ninety-one thousand (91,000) dollars for the year ending June 30th, 1905.

4. The said classification and tariffs and the rate if ordered by this Commission, when applied to the business of the said company and charged by said company, will, when considered as an entirety, reduce the freight earnings from tolls and charges not less than the sum of ninety-one thousand (91,000) dollars on the said intrastate freight business of this company for the year ending June 30th, 1905. Such a reduction is in violation of the charter contract hereinbefore set forth between the said company and the State of Virginia.

IV.

For further cause against the adoption and promulgation of the proposed classification, rates and charges, this respondent shows that its present rates are not higher than a reasonable and just compensation for the service rendered by it to the shippers and are in no sense excessive or extortionate; that they are not unjustly, unduly, unreasonably or illegally discriminatory as between individuals, nor as between localities, nor as between different kinds of traffic, and in no way violate any law. This respondent is advised that it has, as an incident of its property and as a property right, the right to charge, for each service which it renders, a reasonable compensation, in view of the nature and value thereof, and that this respondent is protected by the Fourteenth Amendment to the Constitution of the United States in making, receiving and collecting such charges.

The effect of the proposed classification, rates and charges would be materially to diminish this respondent's charges and to reduce them greatly below what would be a reasonable and just compensation for the service rendered to the shippers in view of the nature and value thereof.

This respondent is advised that to prevent it from charging a reasonable and just compensation for the service rendered the shipper, would be to deprive it of its property without just compensation, and without due process of law and would be to deny it the equal protection of the laws, and this respondent again claims, in this regard, the benefit and protection of the Fourteenth Amendment to the Constitution of the United States, and shows, that, if the proposed classification, rates and charges are adopted and put into effect by the State of Virginia, the result would be, as aforesaid, to deprive it of its property contrary to the Fourteenth Amendment to the Constitution of the United States.

V.

This respondent respectfully shows that the proposed order, regulation and requirement putting into effect the said classification, rates and charges, as set forth in said notice, and the action of this Honorable Commission in the premises, are based upon certain public enactments by the people of the State of Virginia in convention assembled and in their legislature convened, as from said constitution and the statutes enacted in pursuance thereof, to which special reference is hereby made, as fully as if the same were herein at length set forth, will fully and at length appear; and this respondent now respectfully shows that the said constitutional provisions in the Constitution of the State of Virginia and such statutes enacted in pursuance thereof in this regard, seek to confer upon this Honorable Commission administrative, executive, legislative and judicial powers and functions in respect to the same matter, and, as applied and proposed to be applied to this respondent and to its property in the premises, do not constitute due process of law within the meaning of the Fifth and Fourteenth Amendments to the Constitution of the United States, and are in violation, and within the inhibition, of the said Constitution and said amendments, and this respondent asks the benefit and protection of the said Constitution of the United States, and of the said amendments

thereto in respect to the proposed order, regulation and requirements of this Honorable Commission in this case.

VI.

For further and additional cause against the promulgation and establishment of the said classification, rates and charges, this respondent respectfully shows that on the 12th day of December, in the year 1904, this Honorable Commission issued a notice to this respondent and to other common carriers in the State of Virginia to show cause on a certain day therein named why a uniform classification, such as is now proposed in the order entered herein August 3rd, 1905, should not be put into effect in the State of Virginia, and this respondent appeared and showed cause against the same and sustained its objections to the said proposed classification by abundant evidence, as will appear from the proceedings therein, of record before this Commission and to which reference is hereby made, filed as a part of the answer, of the Southern Railway Company in the present proceeding. Notwithstanding the abundant evidence by which the cause shown by this respondent was sustained, no evidence was introduced or attempted to be introduced, to show why a uniform classification such as is now proposed in the pending order was either feasible, beneficial to the public or just to the carriers, and this respondent respectfully pleads the said record as cause against the establishment of a uniform classification in this proceeding and asks that it shall have the benefit of such record and of the evidence taken therein, and that such decision may be made thereon as a judicial determination of the question at issue would require.

This respondent further shows that the question of a minimum charge, as proposed in the proposed classification, rates and charges, was also investigated by this Honorable Commission in a proceeding to which this respondent was a party, and under an order and notice issued on the first day of March in the year 1905, in pursuance of which this respondent appeared and showed cause against the minimum rate proposed in this classification, rates and charges in respect to single shipments, sustaining the said cause by abundant evidence, and that no evidence was introduced, or sought to be introduced, to sustain the justice or reasonableness of the proposed minimum rate on single shipments, as will appear from the record of the said hearing which is filed as a part of the answer of the Southern Railway Company herein. This respondent respectfully pleads the said record as cause against the proposed action under this order in regard to single shipments and asks that it may have the benefit of the said record and of a judicial determination of the question then at issue.

VII.

This respondent shows, as further and additional cause why the said classification, rates and charges should not be put into effect by this Honorable Commission, the following:

(1) The result of the adoption and promulgation of the said classification does not tend to a uniform classification, but in effect establishes

a classification additional to those now in existence. The business of this carrier and the business of its patrons are, in large part, adjusted to what is known as the Southern Classification and the Official Classification, which apply not only to the lines of this company in the State of Virginia, but elsewhere upon its system; and these classifications are and must be used by this respondent as to business originating on other lines of railroad outside of Virginia.

The effort of railroad managers is gradually to approach, and finally to attain, a uniform classification in respect to all rates and in respect to all business, but this cannot be done at once without a violent disturbance of commercial conditions, and without injury both to the interests of the carriers and to the interests of their patrons, the public. The effect of adopting and promulgating the proposed classification in the State of Virginia will be to add one more classification to those now in existence and will be in the direction, not of uniformity, but of diversity and of consequent embarrassment, inconvenience and injury to the interests of the public and to the interests of the carriers.

(2) The rates as set out in the Classifications upon which most of the business of this respondent is based, apply to the value of shipments, as set out in the standard form of bill of lading, a higher rate being charged to shippers if they elect not to accept the standard form of bill of lading and desire to ship at common-law liability. This respondent is advised that this is a reasonable rule, but the classification proposed by this Commission deprives the carrier of the benefit thereof, and may, and, this respondent is advised, does have the effect of putting upon the carrier the highest obligation in respect to liability for shipments at a rate reduced much below the rate provided for in the existing Classifications. This, it is respectively submitted, is not only unreasonable, but results in a much larger reduction in this respondent's rates than at first appears and than is referred to in the differences hereinbefore mentioned, and would require this respondent to carry goods at the more onerous common-law liability without receiving due and adequate compensation.

(3) Rule 11 of the Southern Classification provides that freight charges must be prepaid, or guaranteed, on any shipment which, in the judgment of the agent, would not bring at forced sale the amount of the freight charges. The proposed Virginia Classification deprives the carrier of this right, which, as this respondent is advised, is only a reasonable measure of protection to it. The right of a carrier to require prepayment of his charges is a property right which cannot be taken from him without depriving him of his property without due process of law. Prepayment is a lawful incident of the contract of carriage and cannot be taken from the carrier.

(4) Other objections to the said rules may be pointed out on the hearing, if upon close study of the same any objections appear.

For the foregoing causes, and for many others appearing either on the face of the said proposed classification, rates and charges, or from a comparison between them and the existing classifications, rates and charges in force upon the lines of this respondent, or from the statutes and general principles of law applicable in the premises, which will be hereafter made specifically to appear from the evidence adduced in support of this answer,

this respondent prays that the said classification, rates and charges shall not be adopted or promulgated by this Commission.

And now, having fully answered, this respondent prays to be hence dismissed with its reasonable costs in this behalf expended.

..

NORFOLK & WESTERN RAILWAY COMPANY,

By L. E. JOHNSON,

President.

Attest:

E. H. ALDEN,

Secretary.

[Seal of Norfolk and Western Railway
Company. Virginia. Organized 1896.]

COUNTY OF PHILADELPHIA, }
STATE OF PENNSYLVANIA, } *To-wit:*

I, Harry M. Kurtz, a Notary Public in and for the said State and county aforesaid, do hereby certify that L. E. Johnson who is the President of the Norfolk and Western Railway Company, the above mentioned respondent, personally appeared before me in my State and county aforesaid, and made oath that the allegations in the foregoing answer are true so far as based upon his own knowledge and so far as based upon knowledge derived from others he believes them to be true.

L. E. JOHNSON.

Sworn and subscribed before me this 23rd day of November, 1905.

HARRY M. KURTZ,

Notary Public.

[Seal of Harry M. Kurtz Notary
Public, Philadelphia Pa.]

My commission expires February 27, 1909.

LUCIAN H. COCKE,

THEO. W. REATH,

JOS. I. DORAN,

Of Counsel.

Alphabetical List of State Banks,
SHOWING
Maximum and Minimum Capital
Stock, &c.

ALPHABETICAL LIST OF STATE BANKS, SHOWING MAXIMUM AND MINIMUM CAPITAL STOCK AUTHORIZED BY CHARTER, NAMES OF PRESIDENTS AND CASHIERS, AND TOTAL CAPITAL PAID IN, SURPLUS AND UNDIVIDED PROFITS.

NAME OF BANK.	LOCATION.	Maximum Capital.	Minimum Capital.	PRESIDENT.	CASHIER OR SECRETARY.	Capital Paid in, Surplus and Undivided Profits.
American Exchange Bank	Newport News	\$100,000	\$ 50,000	F. F. Finch	Thos. Newman	\$ 83,572 07
American Savings Bank	Roanoke	50,000	25,000	Geo. H. P. Cole	Thos. G. Anderson	40,626 43
Atlantic Trust and Deposit Co.	Norfolk	250,000	50,000	Robt. M. Hughes	R. A. Dodson	267,980 08
Augsburg Bank	Rural Retreat	100,000	5 000	W. W. Buck	Jno. W. Elffert	6,235 04
Bank of Albemarle	Charlottesville	200,000	20,000	Jas. D. Jones	C. D. Fishburn	41,652 96
Bank of Amherst	Amherst	50,000	5,000	H. C. Joyner	J. E. Fowman	16,389 61
Bank of Appomattox	W. Appomattox	10,000	10,000	J. R. Atwood	R. F. Burke	16,205 97
Bank of Blacksburg	Blacksburg	50,000	10,000	Alex. Black	Wm. Ethiah Hubbert	3,616 69
Bank of Bland County	Bland	25,000	10,000	H. Newberry	C. P. Muncy	14,224 14
Bank of Boykins	Boykins	25,000	10,000	W. W. White	W. M. Kabler	10 000 00
Bank of Brookneal	Brookneal	25,000	10,000	E. R. Monroe	Jno. L. Neblett	10,881 88
Bank of Brunswick	Lawrenceville	100,000	20,000	E. P. Buford	W. A. Trotter, Jr.	81,588 07
Bank of Buchanan	Buchanan	35,000	25,000	C. B. Johnson	J. Z. Schulz	41,356 96
Bank of Chase City	(Drakes Branch and South Hill, Chase City)	200,000	60,000	T. E. Roberts	N. H. Williams	74,034 84
Bank of Chilhowie	Chilhowie	25,000	10,000	James D. Tate	W. E. Umbarger	15,898 84
Bank of Christiansburg	Christiansburg	100,000	15 000	A. A. Phlegar	Chas. I. Wade	182,161 14
Bank of Claremont	Claremont	15,000	10,000	A. G. Winter	T. S. Ayers	17,826 54
Bank of Clarke County	Berryville	40,000	10,000	A. Moore, Jr.	John B. Neill	69,270 63
Bank of Clinch Valley	Tazewell	250,000	100,000	John W. Crockett	Henry Preston	177,217 18
Bank of Clover	Clover	26,000	10,000	C. A. Gregory	G. B. Gibson	5,408 67
Bank of Commerce and Trusts	Richmond	5,000,000	100,000	O. J. Sands	J. D. Lecky	218,832 86
Bank of Crewe	Crewe	150,000	15,000	Wm. H. Mann	J. P. Agnew	58,906 89
Bank of Damascus	Damascus	25,000	10,000	S. L. Mock	R. W. Kelly	10,550 35
Bank of Danville	Danville	20,000	150,000	D. A. Overbey	W. E. Griggs	221,893 43
Bank of Elkton	Elkton	50,000	10,000	J. E. Leebrick	I. L. Flory	7,500 80
Bank of Fincastle	Fincastle	25,000	10,000	Turner McDowell	James Goodwin	27,624 24
Bank of Giles	Pearisburg	25,000	20,000	P. F. St. Clair	C. L. King	39,585 82
Bank of Glade Spring	Glade Spring	60,000	20,000	W. K. Brooks	M. M. Morris	50,713 40
Bank of Graham	Graham	60,000	25,000	Sam'l Walton	R. K. Crockett	41,099 81
Bank of Grayson	Independence	25,000	12,500	C. Phipps	Ellis L. Lundy	17,965 60
Bank of Grundy	Grundy	25,000	10,000	J. H. Stinson	John A. Looney	12,246 08
Bank of Halifax	Houston	100,000	10,000	B. W. Leigh	W. W. Collins	22,023 78
Bank of Hampton	Hampton	100,000	10 000	Henry L. Schmelz	Nelson S. Groome	208,192 10
Bank of Highland	Monterey	15,000	15,000	J. R. Gilliam	J. A. Jones	16,925 81
Bank of Ivanhoe	Ivanhoe	10,000	10,000	H. Huddle	M. J. Huddle	11,666 85
Bank of Jarratts	Jarratt	25,000	12,500	O. C. Wright	J. M. Browder	12,722 01

ALPHABETICAL LIST OF STATE BANKS—CONTINUED.

NAME OF BANK.	LOCATION.	Maximum Capital.	Minimum Capital.	PRESIDENT.	CASHIER OR SECRETARY.	Capital Paid in. Surplus and Undivided Profits.
Bank of La Crosse.....	La Crosse.....	\$ 25,000	\$ 10,000	W. W. Meredith.....	L. M. Raney.....	\$ 10,813 86
Bank of Lawrenceville...	Lawrenceville...	100,000	6,000	R. Turnbull.....	Chas. E. May.....	43,955 08
Bank of Louisa.....	Louisa.....	50,000	10,000	F. W. Sims.....	P. B. Porter.....	74,871 40
Bank of Manchester.....	Manchester.....	50,000	50,000	A. D. Shotwell.....	Clarence Vaden.....	55,207 68
Bank of Marion.....	Marion.....	200,000	10,000	M. Jackson.....	E. H. Copenhaver.....	124,931 68
Bank of Mecklenburg.....	{ Boydton and } Chase City.....	200,000	10,000	C. J. Faulkner.....	E. W. Overbey.....	54,350 64
Bank of Middlesex.....	Urbanua.....	100,000	25,000	John R. Saunders.....	W. Garland Weaver.....	33,236 41
Bank of New Castle.....	New Castle.....	100,000	20,000	Paris V. Jones.....	H. W. Yoder.....	31,932 68
Bank of Norfolk, Inc.....	Norfolk.....	100,000	50,000	H. T. Campbell.....	J. D. Puller.....	106,337 79
Bank of Phoebus.....	Phoebus.....	50,000	20,000	E. M. Tennis.....	Stewart C. Rees.....	33,789 09
Bank of Pocahontas.....	Pocahontas.....	50,000	10,000	Isaac T. Mann.....	C. M. Galway.....	58,286 23
Bank of Poquoson.....	Odd.....	25,000	5,000	B. L. Traynham.....	L. H. Hogge.....	6,733 39
Bank of Portsmouth.....	Portsmouth.....	200,000	25,000	Leigh R. Watts.....	S. D. Maupin.....	181,172 33
Bank of Princess Anne.....	Virginia Beach.....	30,000	5,000	Jno. T. Woodhouse.....	Israel Griggs.....	6,093 48
Bank of Pulaski County.....	Dublin.....	20,000	15,000	E. D. Withrow.....	J. G. Fry.....	20,756 04
Bank of Richmond.....	Richmond.....	300,000	50,000	J. L. Williams.....	T. K. Sands.....	1,151,203 68
Bank of Rockbridge.....	Lexington.....	300,000	20,000	W. S. Hopkins.....	S. O. Campbell.....	101,880 51
Bank of Rural Retreat.....	Rural Retreat.....	15,000	12,000	Wm. F. Gammon.....	E. Marco Davis.....	18,663 05
Bank of Salem.....	Salem.....	100,000	50,000	T. J. Shickel.....	Paul S. Davis.....	67,840 39
Bank of Shenandoah.....	Shenandoah.....	25,000	2,500	G. W. Kite.....	W. T. Koontz.....	4,248 84
Bank of Smithfield.....	Smithfield.....	100,000	10,000	Jas. P. Andrews.....	A. S. Barrett.....	87,586 92
Bank of South Boston.....	South Boston.....	100,000	10,000	Joseph Stebbins.....	J. J. Lawson.....	97,844 79
Bank of South Hill.....	South Hill.....	25,000	5,000	J. H. Wall.....	Thos. A. Bryson.....	20,866 08
Bank of Stony Creek.....	Stony Creek.....	25,000	10,000	R. B. Hartley.....	V. Valden.....	9,550 00
Bank of Suffolk.....	Suffolk.....	200,000	25,000	Jas. L. McLemore.....	A. Woolford.....	148,657 11
Bank of Sussex and Surry.....	{ Wakefield and } Ivor.....	50,000	15,000	A. D. Bain.....	W. H. Savedge.....	44,446 71
Bank of Virginia.....	Virginia.....	25,000	5,000	J. J. Lawson.....	T. G. Pool.....	13,736 47
Bank of Warren.....	Front Royal.....	200,000	5,000	W. P. King.....	Geo. H. Bowman.....	32,536 97
Bank of Waverly.....	Waverly.....	25,000	10,000	P. Fleetwood.....	H. Fleetwood.....	36,998 83
Bank of Wytheville.....	Wytheville.....	50,000	20,000	S. R. Sayers.....	C. W. Gleaves.....	108,962 48
Banking Co. of L. L. Dirckson, Jr.....	Chincoteague.....	100,000	25,000	L. L. Dirckson, Jr.....	C. F. Matthews.....	65,202 23
Berkley Peoples Bank.....	Berkley.....	50,000	25,000	Wm. Sloane.....	W. B. Dougherty.....	65,459 19
Blair Banking Co.....	Galax.....	25,000	15,000	J. B. Waugh.....	J. W. Gardner.....	16,403 58
Broad Street Bank.....	Richmond.....	300,000	100,000	W. M. Habliston.....	Andrew M. Glover.....	238,505 90
Buckingham Bank.....	Buckingham.....	25,000	2,500	J. H. Fitzgerald.....	Allen K. Fawcett.....	2,500 00
Capitol Savings Bank.....	Richmond.....	100,000	25,000	S. G. Fairbank.....	Robt. M. Kent, Jr.....	59,314 05
Caroline County Bank.....	Bowling Green.....	25,000	25,000	Jas. T. Richards.....	L. E. Martin.....	2,851 46
Charlotte Banking and Insurance Co.....	Charlotte C. H.....	100,000	5,000	E. F. Daniel.....	F. C. Thornlon.....	13,005 46
Chatham Savings Bank.....	Chatham.....	50,000	2,000	Jno. F. Hunt.....	E. S. Reid.....	76,842 06

Citizens Bank	Blackstone	\$200,000	\$ 20,000	Wm. H. Mann	Joe M. Hurt	\$ 63,440 09
Citizens Bank	Crews	25,000	20,000	W. H. Down	A. L. Woody	21,472 44
Citizens Bank	Norfolk	600,000	25,000	W. W. Moss	Tench F. Tighman	547,475 90
Citizens Bank of Carroll	Hillville	100,000	10,000	W. H. Sutherland	R. G. Wilkinson	46,569 59
Citizens Bank of Norton	Norton	50,000	25,000	J. L. Lyon	Geo. Jenkins	10,181 79
Citizens Bank and Trust Co., Inc.	Abingdon	100,000	25,000	C. C. Sutton	W. S. Dodd	25,087 92
Citizens and Marine Bank	Newport News	100,000	25,000	Geo. B. West	W. B. Vest	106,046 96
City Bank of Richmond	Richmond	600,000	20,000	Wm. H. Palmer	J. W. Sinton	546,907 10
Clintonwood Bank	Clintonwood	16,000	15,000	Roland E. Chase	W. H. Ames	16,018 41
Commercial Bank	Danville	300,000	30,000	James G. Penn	C. L. Booth	129,346 14
Eagle Rock Bank	Eagle Rock	25,000	10,000	E. C. Ray	Milton R. Morgan	14,527 49
Exchange Banking Co.	Rocky Mount	2,500	2,500	Jno. W. Woods	Taylor Price	4,354 45
Farmers Bank	Blackstone	100,000	25,000	J. L. Powell	Irby Moncre	41,063 22
Farmers Bank	Floyd	100,000	10,000	J. Scott	W. Scott	14,234 55
Farmers Bank of Nansemond	Suffolk	100,000	5,000	E. E. Holland	Wm. H. Jones, Jr.	508,100 24
Farmers Bank of Southwest Virginia	Wytheville	250,000	10,000	V. C. Huff	C. M. Trinkle	70,694 59
Farmers and Merchants Bank	Amelia	50,000	5,000	W. L. Mason	J. T. Davenport	8,050 00
Farmers and Merchants Bank	East Radford	25,000	25,000	Jas. F. Martin	W. H. Galway	26,656 48
Farmers and Merchants Bank of Staunton	Staunton	100,000	25,000	C. Russell Caldwell	W. M. Hilleary	48,470 88
First State Bank, Inc.	{ Chase City and } Clarksville	25,000	5,000	Geo. A. Endly	R. D. Patterson	28,647 06
First State Bank of Narrows	Narrows	50,000	25,000	J. G. Alvis	J. P. Brown	10,094 17
Floyd County Bank, Inc.	Floyd	20,000	15,000	B. S. Pedigo	D. R. Wood	23,862 86
Grand United Order of Galilean Fishermen						
Consolidated Bank						
Greensville Bank	Hampton	100,000	5,000	T. H. Shorts	Wm. E. Atkins	8,329 38
Hanover Bank	Emporia	50,000	5,000	W. Nam I Goodwyn	W. T. Harding	63,646 89
Home Savings Bank	Ashland	25,000	2,500	Stonewall J. Dowell	W. L. Foy	2,661 90
Interstate Finance and Trust Co.	Danville	25,000	15,000	A. M. Southall	W. H. Barker	18,825 45
Jefferson Bank	Big Stone Gap	50,000	50,000	R. A. Ayers	R. P. Barron, Treas.	55,429 72
Kewington Trust and Security Co., Inc.	Newport News	50,000	25,000	Frank C. Lenz	John B. Stone	59,229 76
Klondike Fidelity Banking Co.	Hampton	100,000	5,000	Albert Howe	Wm. J. A. Cumming	37,417 68
Lynchburg Trust and Savings Bank	Axtell	15,000	5,000	R. H. Coles	Lucinda Coles	5,670 00
Manufacturers and Merchants Bank	Lynchburg	300,000	100,000	Jas. R. Gilliam	D. A. Payne	265,428 66
Marine Bank	Buena Vista	25,000	5,000	B. E. Vaughan	E. W. Randolph	8,118 39
Mechanics and Merchants Bank	Norfolk	500,000	50,000	W. H. Taylor	R. C. Taylor Jr.	299,472 80
Mechanics Savings Bank	Manchester	300,000	20,000	A. L. Adamson	J. H. Patterson	84,500 80
Meberlin A. B. Bank	Richmond	25,000	10,000	John Mitchell, Jr.	Thos. H. Wyatt	7,431 38
Merchants and Merchants Bank	Boykins	25,000	10,000	J. L. Barbour	J. W. Fleetwood	16,641 02
Merchants and Farmers Bank	Norfolk	50,000	50,000	C. C. Cobb	R. E. Thompson	52,516 54
Merchants and Farmers Bank	Emporia	25,000	10,000	H. W. Hall	P. Walker Turner	37,574 18
Merchants and Farmers Bank	Franklin	50,000	25,000	W. H. Moore	Jno. D. Abbott, Jr.	44,322 53
Merchants and Farmers Bank	Portsmouth	150,000	50,000	Jno. T. Griffin	Wm. G. Maupin, Jr.	214,528 92
Merchants and Mechanics Bank	Smithfield	50,000	25,000	W. P. Wilson	W. R. Myers	22,154 50
Merchants and Mechanics Bank	Clifton Forge	50,000	25,000	W. G. Mathews	J. H. Drewry	54,254 16
Merchants and Mechanics Savings Bank	Norfolk	100,000	100,000	W. H. Wales, Jr.	Jno. E. Wales	74,079 56
Merchants and Planters Bank	Berkley	100,000	25,000	Alvah H. Martin	Geo. T. Tilley	80,905 58
Mineral State Bank, Inc.	Mineral	25,000	10,000	W. J. Coleman	J. B. Woodley	18,475 27
Mumford, L. E. Banking Co.	Cape Charles	120,000	50,000	L. E. Mumford	Chas. B. Meares	220,300 12
National Improvement, Benevolent and Investment Co.						
New Garden Bank	Franklin	50,000	25,000	W. H. Grant	I. P. Council	563 00
Newport News Trust and Savings Bank	Honaker	50,000	25,000	M. C. Clark	Aaron Russ	10,412 94
	Newport News	50,000	25,000	F. F. Finch	N. W. Bryant	11,094 01

ALPHABETICAL LIST OF STATE BANKS—CONTINUED.

NAME OF BANK.	LOCATION.	Maximum Capital.	Minimum Capital.	PRESIDENT.	CASHIER OR SECRETARY.	Capital Paid in, Surplus and Undivided Profits.
Nickel Savings Bank.....	Richmond.	\$ 10,000	\$ 2,000	R. F. Tancil.....	R. J. Bass.....	\$ 7,800 00
Norfolk Bank for Savings and Trusts	Norfolk	1,000,000	100,000	Caldwell Hardy	W. W. Vlear	260,097 09
Patrick County Bank.	Stuart.....	25,000	10,000	R. S. Martin	J. C. Shockley.....	24,743 11
Peninsula Bank.....	Williamsburg	50,000	10,000	R. L. Spencer.....	H. N. Phillips.....	56,184 53
Peoples Bank.....	Bedford City.....	25,000	10,000	L. R. Gills	W. A. Fitzpatrick	32,556 70
Peoples Bank.....	Courtland.....	50,000	10,000	Wm Shands	Jas. E. Sebrell.....	15,597 07
Peoples Bank.....	Houston.....	100,000	10,000	R. W. Watkins.....	W. I. Johnson	20,599 98
Peoples Bank.....	Marionville.....	100,000	50,000	Henry G. Mullins.....	J. P. Lewis	110,914 28
Peoples Bank.....	Mount Jackson.....	25,000	10,000	E. D. Newman	M. L. Neff.....	8,358 11
Peoples Bank.....	Portsmouth.....	100,000	50,000	Franklin D. Gill.....	Alex. B. Buttl.....	119,685 22
Peoples Bank.....	Pulaski.....	20,000	10,000	W. H. Bromblitt	J. W. Miller	28,234 19
Peoples Bank.....	Floyd	50,000	12,500	P. G. Lester	S. R. Brame.....	39,100 11
Peoples Bank of Floyd County.....	Danville.....	100,000	25,000	R. L. Dibrell	W. F. Patton.....	45,997 55
Peoples Savings Bank and Trust Co.....	Petersburg.....	200,000	10,000	Augustus Wright.....	Walter Sparklin	152,490 69
Petersburg Banking and Trust Co.....	Petersburg.....	1,000,000	160,000	Alexander Hamilton	Peyton M. Pollard.....	678,259 40
Planters Bank.....	Clarksville.....	50,000	10,000	W. D. Blanks	L. B. Blanks Jr.....	26,062 50
Planters Bank of Bridgewater.....	Bridgewater.....	25,000	4,000	Joseph H. Craun.....	Jas R Stidman	30,180 25
Planters Bank of Farmville.....	Farmville.....	200,000	25,000	H. A. Stokes.....	Wm i Venable	119,316 43
Planters Savings Bank	Chatham.....	50,000	2,000	J. H. Hargrave.....	Jno. D. Coleman.....	32,242 14
Planters and Merchants Bank.....	South Boston	200,000	20,000	Henry Easley.....	B. E. Jordan.....	144,941 26
Powell's Valley Bank	Jonesville.....	25,000	15,000	James R. Gilliam	C. E. Cook	32,213 90
Provident Savings Bank.....	Richmond.....	100,000	50,000	S. Galeski	W. Gray Watson	65,429 88
Radford Trust Co	Radford	50,000	50,000	Isaac T. Mann	F. J. Harris.....	115,426 85
Russell County Bank	Lebanon.....	25,000	15,000	Jas R Gilliam.....	V. B. Gilmer.....	31,570 93
Russell and Pickens Bank.....	Dante.....	50,000	10,000	S. R. Jennings.....	J. L. Jennings	26,863 13
St Luke Penny Savings Bank.....	Richmond	50,000	10,000	Maggie L. Walker	Emmett C. Burke	13,900 00
Salem Loan and Trust Co	Salem	300,000	50,000	W. I. Younger.....	J. W. Young	55,033 34
Saltillo Bank Inc.	Saltillo.....	50,000	15,000	W. W. George.....	H. L. Cecil.....	13,212 72
Savings Bank Grand Fountain United Order	Richmond.....	100,000	10,000	W. L. Taylor	R. T. Hill	325,489 32
True Reformers.....	Newport News.....	50,000	10,000	Irving Tucker	C. Perkins	10,717 63
Savings Bank of Newport News.....	Norfolk	100,000	25,000	Geo. W. Dey.....	Geo. Chamberlaine.....	49,104 39
Savings Bank of Richmond.....	Richmond.....	500,000	50,000	R. A. Patterson	Jas. M. Ball.....	278,330 35
Seaboard Bank, Inc.	Norfolk.....	100,000	25,000	M. L. Euse	Thos J. Powell.....	60,301 93
Sons and Daughters of Peace Penny, Nickel and Dime Savings Bank	Newport News.....	25,000	5,000	S. A. Howell.....	S. A. Howell	7,428 50
South Boston Savings Bank	South Boston.....	25,000	10,000	Henry Easley.....	T. F. Fry.....	11,063 97
State Bank	Columbia	25,000	10,000	B. R. Cowherd	Geo J. Stoneman	10,441 04
State Bank of Virginia.....	Richmond.....	1,000,000	250,000	Jno. S. Ellett.....	Wm. M. Hill.....	791,232 33
Surry, Sussex and Southampton American Home and Missionary Banking Association.....	Courtland.....	50,000	5,000	O. G. Jenkins.....	Jno. I. Story	16,466 89

Traders and Truckers Bank.....	Norfolk.....	\$ 50,000	\$80,000	Allan G. Burrow.....	T. B. Gordon.....	\$40,590 65
Union Bank of Richmond, Va	Richmond.....	500,000	20,000	J. B. Beasley.....	W. R. Masie.....	570,001 46
Union Bank of Winchester.....	Winchester.....	200,000	10,000	Jas. P. Russell.....	Lee R. Grim.....	94,478 98
Union Exchange Bank.....	Danville.....	50,000	25,000	R. A. Bendall.....	W. W. Williamson .	38,711 47
Valley Savings Bank	Woodstock.....	50,000	10,000	M. L. Bauserman	J. L. Feller.....	16,290 96
Virginia Safe Deposit and Trust Corporation...	Alexandria	1,000,000	100,000	C. J. Rixey.....	Eppa Rixey	202,622 41
Virginia Savings Bank and Trust Co.....	Norfolk	200,000	50,000	James W. Hunter.....	Hugh G. Whitehead.....	259,362 57
Virginia Trust Co.....	Richmond.....	2,000,000	500,000	James N. Boyd.....	Jno. H. Southall, Treas..	623,619 46
Washington Banking and Trust Co.....	Fries	100,000	10,000	F. H. Fries.....	R. J. Cornett.....	17,107 66
Weyer's Cave Bank	Weyer's Cave	25,000	10,000	Jno. W. Carpenter.....	N. I. Kagey	24,833 75
Wise County Bank.....	Wise	25,000	25,000	R. A. Ayers	C. B. Orr	31,275 71
Total.....	.....	\$27,317,500	\$ 5,192,000	.....	.....	\$15,187,550 29

List of State Banks,

SHOWING

Character of Stocks and Bonds Held
by Them.

LIST OF STATE BANKS, SHOWING CHARACTER OF STOCKS AND BONDS HELD BY THEM.

NAME OF BANK.	LOCATION.	United States Bonds.	State, County and Municipal Securities.	Railroad Bonds.	Railroad Stocks.	Bank Stocks.	Miscellaneous Securities.	TOTAL.
Atlantic Trust and Deposit Co.	Norfolk		\$ 14,000 00				\$ 5,500 00	\$ 19,500 00
Bank of Albemarle	Charlottesville.	\$10,000 00	16,200 00	\$ 20,000 00			17,700 00	63,900 00
Bank of Amherst	Amherst.		200 00					200 00
Bank of Buchanan	Buchanan.		10,000 00	18,544 46				28,544 46
Bank of Chase City	(base City, Drakes Branch and South Hill)					\$ 151 91	1,000 00	1,151 91
Bank of Christiansburg.	Christiansburg		19,150 00			8,000 00	240 26	27,390 26
Bank of Clarke County.	Herrysville.		27,900 00				70,931 64	98,831 64
Bank of Commerce and Trusts.	Richmond.			18,967 50			60,545 68	79,513 18
Bank of Crewe	Crewe.					29 76	48,283 84	48,313 60
Bank of Fincastle.	Fincastle.		10,000 00				1,500 00	11,500 00
Bank of Giles.	Pearlsburg.					5,000 00		5,000 00
Bank of Graham	Graham					1,800 00		1,800 00
Bank of Halifax	Houston.		1,398 84			1,650 00		3,058 84
Bank of Hampton	Hampton.		74,600 00			24,401 00	64,800 00	159,801 00
Bank of Louisa	Louisa.					15,596 00	45,904 76	61,500 76
Bank of Marion.	Marion.		17,910 00	4,500 00			5,200 00	27,610 00
Bank of Mecklenburg	Mecklenburg.						407 25	407 25
Bank of New Castle	New Castle.		8,500 00					8,500 00
Bank of Portsmouth	Portsmouth.		56,270 00	26,070 00			33,670 00	118,940 00
Bank of Richmond	Richmond		20,000 00	143,142 00	122,079 10	22,518 00	142,862 14	450,161 24
Bank of Rockbridge	Lexington.		35,800 00				14,200 00	50,000 00
Bank of Salem.	Salem.		9,443 00			8,000 00	308 75	18,241 75
Bank of Shenandoah.	Shenandoah.						2,805 25	2,805 25
Bank of South Boston	South Boston.	1,500 00	12,200 00				18,000 00	26,700 00
Bank of Wytheville	Wytheville.		6,000 00				5,000 00	11,000 00
Banking Co of L. L. Hirsckson, Jr.	Chincoteague.			21,063 75			4,000 00	25,063 75
Brook Street Bank	Richmond.		31,000 00	141,869 52			67,000 00	239,959 52
Capital Savings Bank	Richmond.		23,017 00				16,520 66	39,537 66
Caroline County Bank	Rowling Green						500 00	500 00
Charlotte Banking and Insurance Co.	Charlotte C. H.		8,078 40				1,265 00	9,343 40
Chatham Savings Bank.	Chatham.		8,000 00	10,000 00		1,720 00	28,364 20	58,064 20
Citizens Bank	Blackstone						2,582 87	2,582 87
Citizens Bank	Norfolk		84,600 00		1,042 50		398,557 00	429,199 50
Citizens Bank and Trust Co., Inc.	Abingdon		147 00					1,147 00
Citizens and Marine Bank.	Newport News.					260 00	1,006 00	58,256 00
City Bank of Richmond.	Richmond.			27,800 00		1,000 00	53,965 17	22,085 17
Commercial Bank	Danville.					12,959 00	9,854 60	22,813 60
Eagle Rock Bank.	Eagle Rock.						20 00	20 00

LIST OF STATE BANKS—CONTINUED.

NAME OF BANK.	LOCATION.	United States Bonds.	State, County and Municipal Securities.	Railroad Bonds.	Railroad Stocks.	Bank Stocks.	Miscellaneous Securities.	TOTAL.
Farmers Bank	Floyd.....	.....	.....	.....	.....	.....	\$ 3,700 00	\$ 3,700 00
Farmers Bank of Nansemond.....	Suffolk.....	.....	\$ 18,991 82	\$ 12,000 00	.....	.....	11,480 82	42,472 64
Farmers and Merchants Bank of Staunton.	Staunton.....	.....	7,212 50	18,161 11	.....	.....	86,198 67	61,567 28
First State Bank, Inc.....	(Chase City and } Clarksville }	.....	.....	.....	.....	.....	1,000 00	1,000 00
Interstate Finance and Trust Co.....	Big Stone Gap.....	.....	.....	1,276 00	.....	\$20,824 00	12,600 00	34,199 00
Keoughman Trust and Security Co. Inc.....	Hampton.....	.....	.....	.....	.....	.....	85,011 80	85,011 80
Lynchburg Trust and Savings Bank.....	Lynchburg.....	.....	66,500 00	.....	.....	22,000 00	6,000 00	98,700 00
Manufacturers and Merchants Bank.....	Buena Vista.....	.....	.....	.....	.....	12,100 00	.....	12,100 00
Marine Bank.....	Norfolk.....	.....	127,200 00	.....	.....	.....	5,000 00	132,200 00
Mechanics and Merchants Bank.....	Manchester.....	.....	12,276 00	.....	.....	.....	.....	12,276 00
Mechanics Savings Bank.....	Richmond.....	.....	.....	.....	.....	.....	3,617 18	3,617 18
Merchants and Farmers Bank.....	Portsmouth.....	.....	68,330 00	.....	.....	.....	9,990 00	68,180 00
Merchants and Mechanics Savings Bank.....	Norfolk.....	.....	90,100 00	.....	.....	2,000 00	100 00	92,200 00
Mumford, L. E., Banking Co.....	Cape Charles.....	.....	.....	.....	.....	57,630 00	3,500 00	61,150 00
Norfolk Bank for Savings and Trusts.....	Norfolk.....	.....	91,220 00	250,100 00	.....	.....	89,970 00	434,290 00
Peninsula Bank.....	Williamsburg.....	.....	1,250 00	.....	.....	.....	11,506 25	12,756 25
Peoples Bank.....	Houston.....	\$ 1,000 00	10,508 00	.....	.....	.....	80 00	11,588 00
Peoples Bank.....	Marlinsville.....	.....	2,000 00	.....	.....	.....	4,700 00	6,700 00
Peoples Bank.....	Mount Jackson.....	.....	40,000 00	.....	.....	.....	814 46	814 46
Peoples Bank.....	Portsmouth.....	.....	.....	.....	.....	.....	1,500 00	1,500 00
Peoples Bank.....	Pulaski.....	.....	.....	.....	.....	540 00	.....	540 00
Peoples Savings Bank and Trust Co.....	Danville.....	.....	.....	.....	.....	2,750 00	7,200 00	9,950 00
Petersburg Savings and Insurance Co.....	Petersburg.....	.....	21,874 00	482,290 95	188,787 60	.....	.....	687,422 45
Planters Bank.....	Clarksville.....	.....	6,946 00	.....	.....	.....	6,956 00	6,956 00
Planters Bank of Farmville.....	Farmville.....	.....	55,518 29	.....	.....	17,698 76	1,000 00	74,212 04
Planters Savings Bank.....	Chatham.....	.....	567 50	88,460 00	.....	.....	12,115 00	51,182 50
Planters and Merchants Bank.....	South Boston.....	.....	5,000 00	.....	.....	.....	9,842 19	14,842 19
Providence Savings Bank.....	Richmond.....	.....	2,350 00	.....	.....	.....	10,776 18	13,126 18
Railroad Trust Co.....	Radford.....	.....	.....	.....	.....	21,005 00	8,500 00	29,505 00
Russell and Dickenson Bank.....	Dante.....	.....	.....	.....	.....	.....	588 66	588 66
Salem Loan and Trust Co.....	Salem.....	.....	.....	9,000 00	.....	.....	402 00	402 00
Saltville Bank.....	Saltville.....	.....	.....	.....	.....	.....	.....	.....
Savings Bank of Newport News.....	Newport News.....	.....	1,050 00	.....	.....	.....	.....	9,000 00
Savings Bank of Norfolk.....	Norfolk.....	.....	88,500 00	.....	.....	.....	8,000 00	1,050 00
Savings Bank of Richmond.....	Richmond.....	.....	2,000 00	.....	.....	.....	55,000 00	57,000 00
Seaboard Bank for.....	Norfolk.....	.....	.....	.....	.....	600 66	.....	600 66
State Bank of Virginia.....	Richmond.....	.....	88,000 00	16,000 00	.....	2,000 00	23,444 04	79,444 04
Surry, Sussex and Southampton American Home and Missionary Banking Association.	Courtland.....	.....	.....	.....	.....	.....	1,350 00	1,350 00

Union Bank of Richmond, Va.....	.....	\$ 91,848 75	\$107,468 14	.....	\$123,487 75	\$144,791 61	\$472,546 25
Union Bank of Winchester.....	.....	1,300 00	.....	.....	.....	6,883 83	7,638 83
Union Exchange Bank.....	.....	.....	.....	.....	.....	.....	1,080 00
Virginia Safe Deposit and Trust Corporation.....	.....	12,156 68	.....	\$14,550 00	1,080 00	.....	128,505 68
Virginia Savings Bank and Trust Co.....	.....	.....	2,000 00	.....	99,800 00	2,500 00	2,000 00
Virginia Trust Co.....	.....	.....	850 00	.....	.....	.....	154,713 61
Wise County Bank.....	.....	26,873 61	.....	.....	7,582 00	119,458 00	5,000 00
	.....	5,000 00	.....	.....	.....	.....	.....

Richmond.....	.....	.....	.....	.....	.....	.....	.....
Winchester.....	.....	.....	.....	.....	.....	.....	.....
Danville.....	.....	.....	.....	.....	.....	.....	.....
Alexandria.....	.....	.....	.....	.....	.....	.....	.....
Norfolk.....	.....	.....	.....	.....	.....	.....	.....
Richmond.....	.....	.....	.....	.....	.....	.....	.....
Wise.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$12,500 00	\$1,270,870 44	\$1,389,002 48	\$271,409 10	\$489,853 82	\$1,755,830 65	\$5,188,966 44

STATE BANKS.

Summary of Resources and Liabilities November 9, 1905.

RESOURCES.	
Loans and discounts.....	\$41,055,882 06
Overdrafts.....	257,802 01
Stocks, Bonds and Mortgages.....	5,188,966 44
Banking House.....	1,098,206 57
Other Real Estate.....	408,028 34
Furniture and Fixtures.....	348,376 35
Premiums paid on bonds.....	16,641 55
Checks and other Cash Items.....	273,080 40
Exchanges for clearing-house.....	255,828 34
Due from National Banks.....	6,424,242 22
Due from State banks and private bankers.....	1,663,099 37
Specie, nickels and cents.....	623,499 78
Paper currency.....	1,655,209 00
All other items of resource.....	109,248 74
Total.....	\$59,378,111 17
LIABILITIES.	
Capital stock paid in.....	\$9,484,992 37
Surplus fund.....	8,186,183 08
Undivided profits, less amount paid for interest, taxes and current expenses.....	2,576,670 19
Dividends unpaid.....	2,915 12
Individual deposits subject to check.....	\$31,531,468 29
Demand certificates of deposit.....	2,345,488 42
Time certificates of deposit.....	6,977,066 62
Certified checks.....	109,470 82
Cashier's checks outstanding.....	63,187 87
Due to National banks.....	41,026,676 02
Due to State banks and private bankers.....	761,977 66
Notes and bills rediscounted.....	1,318,534 29
Bills payable.....	527,709 28
All other items of liability.....	341,228 95
Total.....	\$59,378,111 17

MISCELLANEOUS STATISTICS.

Number of banks doing business on November 9th, 1905.....		173
Number of banks conducted by colored people.....		9
Number of banks reporting no overdrafts.....		89
Number of banks owning banking houses.....		81
Amount of capital invested in stocks and bonds.....		55.00%
Amount of capital invested in banking houses.....		11.64%
Amount of capital invested in other real estate.....		4.32%
Amount of capital invested in office furniture and fixtures.....		3.64%
Excess of loans over deposits.....		\$29,206.04
Amount of total deposits drawing interest.....		17.01%
Of capital invested in stocks and bonds.		
United States bonds.....	.24%	
State, county and municipal securities.....	24.48%	
Railroad bonds.....	26.77%	
Railroad stocks.....	5.23%	
Bank stocks.....	9.44%	
Miscellaneous securities.....	33.84%	
		100%
Surplus is.....	33.24% of capital	
Undivided profits.....	27.31% of capital	
Surplus and undivided profits are.....	60.55% of capital	
Net amount due from National banks.....	\$5,662,264.56	
Net amount due from State banks and private bankers....	344,565.08	
Net amount due from all banks.....		\$6,006,830.64
Of cash on hand specie is.....	27.52%	
Of cash on hand paper currency is.....	72.48%	

List of Charters Issued During Year 1905.

LIST OF CHARTERS ISSUED BY STATE CORPORATION COMMISSION FROM 1st JAN'Y TO 31st DEC'R, 1903, INCLUSIVE.

STATE CORPORATION COMMISSION.

351

Date.	No.	NAME.	Location Principal Office.	Capital Paid in	President.	Secretary.
6 Jan'y	1362	The Eddy Press Corporation.	Winchester.	\$ 25,000	Frank B. Jenvey	Wm. H. Frederick.
6 "	1363	The Norfolk Bureau of Credits Inc	Norfolk.	5,000	F. H. Gale	H. N. Poulson
9 "	1368	Justis & Butler Canning Company, Inc	Manchester	25,000	R. A. Justis.	John W. Justis.
6 "	1370	Madison Heights Perpetual Building & Loan Association, Inc	Madison Heights.	50,000	L. P. Whitehead.	T. Ashby Watts.
6 "	1371	The Blair Kuehl Canning Company, Inc	Manchester	100,000	Percy S. Boshier.	W. Harrison Blair.
6 "	1372	Coffee Machine Company Inc	Richmond.	15,000	W. J. Whitehead.	B. M. Coffee.
6 "	1373	Manchester Lodge No 543 Benevolent and Protective Order of Elks	Manchester		Benjamin P. Owen.	John G. Rice.
16 "	1374	Mathews Curtis Company Inc	Clifton Forge.	50,000	W. G. Mathews.	A. Ashburner.
16 "	1375	Virginia Real Estate Rental & Insurance Company, Inc.	Berkley	25,000	Wm B. Dougherty	E. P. Crockett.
11 "	1376	Home Investment Company Inc	Emporia.	50,000	H. Schwartz	W. T. Tiller.
16 "	1377	Danville Lumbering & Heating Company, Inc	Danville	10,000	H. L. Boatwright.	G. K. Griggs.
16 "	1378	Haire & Buchanan Lumber Company, Inc	Arlington.	50,000	C. Boice	J. W. Bell.
10 "	1379	C. Manning Plumbing Company, Inc	Richmond	5,000	H. E. Manning.	C. Manning, Jr
7 "	1380	Cliff Well Cigar Company Inc	Richmond.	50,000	Clifford Well.	Lee Reinheimer
11 "	1381	Spotless Washing Machine Company Inc.	Richmond.	25,000	William Todd.	Henry L. Cabell
11 "	1382	Williams Martin & Gray Inc	Norfolk	50,000	A. S. Martin, Jr.	Geo T. Gray
10 "	1384	Norman F. Scott Company Inc	Richmond.	10,000	B. T. Jellison.	L. C. Williams
10 "	1385	R. A. Baldwin & Sons Company, Inc	Richmond.	100,000	H. V. Baldwin	K. T. Hines
10 "	1387	Coleman Land Corporation	Norfolk.	10,000	A. M. Higgins	Frank Peterson
17 "	1389	Norfolk Fertilizing Company, Inc	Norfolk.	50,000	Harry K. Wolcott.	Climer T. Elliott.
13 "	1390	The First State Bank Inc	Chase City.	25,000	Geo A. Endley.	R. D. Patterson, Jr
13 "	1393	Newport News Law Library Inc	Newport News	5,000	William C. Stuart.	W. R. Perkins.
26 "	1394	Smith River Chair Company Inc	Bassett.	25,000	J. B. Bassett	R. R. Hurchfield.
13 "	1397	The Hanover Club	Ashland.		C. E. Potts	S. J. Doxwell.
23 "	1403	Richlie Vanue & Company Inc	Meadow View.	10,000	D. G. Ritchie	Q. A. Eller.
26 "	1405	The Old Dominion Box Company Inc	Lynchburg	20,000	T. M. Terry	John W. Dillard, Jr.
26 "	1407	The Southern Workmen's Council	Norfolk.		Leonidas S. Lulan	Luke A. Wright.
26 "	1408	City Manufacturing Company Inc	Norfolk.	15,000	J. M. White	F. S. Hubbard.
26 "	1409	Novelty Manufacturing Corporation	Newport News	25,000	G. J. Batchelor	J. Reed Curry.
26 "	1410	Pine Beach Hotel Corporation	Norfolk.	100,000	Charles H. Consolvo	Harry L. Lowenberg.
30 "	1411	Howling & Gilbert Inc	Lynchburg	50,000	Conradus Gilbert	W. D. Johns.
26 "	1412	Hammer Van Kaylor Company, Inc	Bristol.	10,000	John P. Hammer, Jr.	E. M. Kaylor.
26 "	1413	Golden Cross Society Inc.	Alexandria.		A. H. Glenn	H. M. Hawkins.
6 Feb'y	1414	The South Side Development Company Inc	Dillwyn	15,000	William R. Silvey	W. R. Connor.
13 Jan'y	1415	Deep Water Loas & Luke Company Inc.	Puaski.	100,000	A. F. Saunders	John H. Shuff.
13 Jan'y	1416	The Christian Helping Hand Association of the World.	Hampton.		J. C. Williams	Lee W. Burroughs.
26 Jan'y	1419	Piedmont Mills Inc	Lynchburg.	300,000	James I. Pritchett	William B. Hill
26 "	1420	The Richmond Park Company, Inc.	Richmond.	25,000	Charles B. Jackson	William H. Tyler.

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	d y	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
30	Jan'y	Richmond Land & Improvement Corporation.....	Richmond	\$ 25,000	J. C. Bosher.....	B. G. Garvin.
27	"	Interstate Collecting Agency Inc	Big Stone Gap. . .	6,000	W. Mathews.....	S. R. Jesse.
27	"	Wise Real Estate Company Inc	Big Stone Gap.....	6,000	G. N. Knight.....	W. S. Mathews.
24	"	South & Western Railroad Company	Bristol	1,000,000	M. M. Martin.....	J. N. Powell
9	Feb'y	The Beneficial Order of Christian Industry of Virginia ..	Lynch Station.....		J. H. Martin.....	S. L. Anderson.
31	Jan'y	Leah Valley Sequinary Inc	Norfolk		Richard H. Baker, Jr.	Agnes D. West.
31	"	The Reliable Liquor Company, Inc.	Norfolk	6,000	George S. Stokes.....	M. Mansbach
31	"	James L. Vance & Co. Inc	Chilhowie	10,000	James L. Vance.....	Thomas H. Wolfe.
30	"	Christian Woman's Board of Missions of Virginia.....	Richmond.....		Ellen H. Kent.....	Gillie Cary.
31	"	The South West Realty Company Inc	Norton	10,000	C. H. Patterson	J. L. Lyons
31	"	Hamilton Carson Company Inc	Abingdon	20,000	S. A. Carson	G. E. Cunningham
31	"	The National Furniture Company Inc.....	Roanoke	10,000	W. P. Firey.....	J. S. Firey.
31	"	Roanoke Coffee & Spice Company of Roanoke, Virginia. Inc.....	Roanoke			
30	"	Norfolk-Newport News Publishing Corporation	Roanoke	35,000	T. E. Jamison.....	R. S. Williams.
6	Feb'y	South ern Mineral & Timber Company Inc	Norfolk.....	150,000	H. L. Slover.....	P. T. Marshall.
6	"	Radford Hardware & Supply Company Inc	Bristol	25,000	J. A. Dickey	W. W. Bourne.
10	"	Virginia Banking Company Inc	Radford.....	25,000	J. C. Peter.....	J. G. Osborne.
6	"	Flower & compressed Air Company Corporation.....	Roanoke	25,000	James D. Johnson	M. B. Pace.
6	"	Shenandoah Iron & Coal Company Inc	Roanoke	15,000	J. W. Perry.....	H. L. Lowenberg.
8	"	Coeburn Home Company Inc	Woodstock	900,000	William R. Merriam	James B. Brown.
8	"	Moses Marx Hired & Cart Company Inc	Gladeville	15,000	O. M. Vears	George C. Peery.
8	"	Maryland Finance Corporation	Norfolk.....	15,000	Moses Marx.....	A. S. J. Gammon.
9	"	The Southern Lumber Corporation	Alexandria	750,000	Alexander Brown	Benj. H. Griswold, Jr.
8	"	Pickett Car Equipment Company Inc	Norfolk.....	25,000	George L. Curry.....	I. D. Curry.
9	"	South Atlantic Lumber Company Inc	Richmond.....	25,000	John E. Puckett	G. H. Parster
9	"	The Rennie Dairy Company Inc	Richmond.....	25,000	F. H. Holladay	N. H. Forbes.
9	"	James River Coal Corporation	Richmond.....	35,000	F. F. Rennie	H. H. Vaden
9	"	Petersburg Realty Corporation	Midlothian	300,000	Meriwether Jones	J. W. Masie.
10	"	E. S. Leadbeater & Sons, Inc	Petersburg	100,000	Benjamin Harrison	Benjamin B. Jones.
17	"	The Redland Club	Alexandria	200,000	C. C. Leadbeater	John Leadbeater.
17	"	Cogbill Lumber & Manufacturing Company, Inc	Charlottesville		Michael Woods	W. Allan Perkins.
13	"	T. M. Wood Company Inc	Boydton.....	50,000	B. S. Cogbill	W. E. Carter.
13	"	The Manassas Consolidating Company	Hampton.....	15,000	T. M. Wood	J. B. Wood.
14	"	The Jackson & Cow Pasture Boom Company, Inc.	Manassas	5,000	Wm. N. Lipscomb.....	R. B. Hyndson.
13	"	The Belt Line Industrial Land Company Inc	Hot Springs.....	10,000	P. V. Roonlanek.....	J. W. Grier.
11	"	Southern Bell Telephone & Telegraph Company of Virginia	Norfolk	50,000	W. W. Moss	Alfred P. Page.
16	"	Virginia Trust & Charter Corporation	Richmond.....	200,000	W. F. Gentry	D. I. Carson.
16	"	Mrs. L. B. Morris Inc	Richmond.....	15,000	J. D. Patton	A. B. Alsop.
16	"	Richlands Brick Company, Inc	Richmond.....	15,000	Clayton R. Rhelms.....	M. C. Hewitt.
16	"		Richlands.....	20,000	D. G. Robinson	H. J. Ayers.

16	Feb'y	1468	Hogg Hooks & Company Inc	Richmond	\$ 10,000	James H Grant	Arthur Hooks
15	"	1469	Tar Bay Oyster Company Inc	Richmond	10,000	John H Johnson	Edward L C Scott
16	"	1471	Virginia Construction Corporation	Norfolk	10,000	F F Ferguson	Chas. McI. Tunstall
24	"	1472	Witten's Mills	Witten's Mills	10,000	Harry A Jones	Charles F. Brown
28	"	1475	Clydeale Land Company, Inc	Roanoke	25,000	C C Thomas	D W. Parzinger
34	"	1476	The Highland Marine Telephone Company	Monterey	5,000	L M Trimble	E D. Swecker
23	"	1478	Bellevue Light Company Inc	Richmond	16,000	Leon L. Strauss	Phillip F Strauss
23	"	1479	Luray Caverns Corporation	Luray	100,000	T C Northcott	R T Morrison
18	"	1480	Cheesman Chemical Company Inc	Alexandria	200,000	A H Agnew	J A Eggborg
23	"	1491	Joseph C. Dill Inc	Richmond	50,000	Adolph Dill	Pottiaux Robinson
23	"	1492	Jefferson Park Land Company Incorporated, of Roanoke Virginia	Roanoke	50,000	S B Pace	W S. McClanahan
23	"	1493	W B Ryan Company Inc	Lynchburg	25,000	O B Barker	W B Ryan
20	"	1495	Marantonia Lumber Corporation	Midlothian	300,000	Thomas Armstrong	Frank P. Ryan
27	"	1496	Pocahontas Graham & Fawcett Electric Belt Line	Pocahontas	50,000	James S. Browning	V L. Sexton
23	"	1497	The Jefferson Lumber Company Inc	Petersburg	5,000	A S. Bell	F L Reinach
25	"	1498	West End Lumber Corporation	Charlottesville	150,000	Charles H. Lawrence	James R. Hyden
25	"	1499	Fidelity Trust Corporation	Richmond	5,000	D R Creech, Jr.	Waller Holladay
23	"	1490	Holland Lumber Company Inc	Richmond	100,000	L P Stearns	J L. Patton
27	"	1491	The Rural Retreat Lumber & Milling Company, Inc.	Newport News	10,000	W C Woodling	S E. Holland
25	"	1494	Buick & Lumbering Railroad Company	Danville	25,000	W C. Lawson	John W. Eifert
23	"	1495	The Chesapeake Lumbering Company Inc	Rural Retreat	50,000	Freeman Epps	T M Dillard
25	"	1496	Galax Lumber Association Inc	Blackstone	10,000	J H Ogburn	Charles E. Friend
6	March	1497	Galax Lumber Association Inc	Galax	10,000	I B Bryant	R E Cox
25	Feb'y	1498	Chatham Stone Quarries Inc	Alexandria	100,000	Joseph H. Brady	Robert C. Hayden
27	"	1501	Virginia Lumber & Coal Corporation	Big Stone Gap	300,000	J F Bullitt	J L Kemmerer
28	"	1502	Hotel Park Avenue and Corporation	Portsmouth	2,000	D F Appesher	Matilda Lester
27	"	1503	Hotel Corporation of Norfolk	Norfolk	100,000	W P. Dodson	C N. Whitehurst
2	March	1504	H. H. Bradley Company Inc	Alexandria	20,000	J H Bradley	J M Holzberg
7	"	1505	The Harkins Lumber Co	Jarratt	25,000	O C Wright	R E Jarratt
2	"	1504	Park Rock Bank Inc	Eagle Rock	25,000	A Chambers Key	Milton R Morgan
7	"	1510	The Norfolk Trading Corporation	Norfolk	2,500	H L Smith, Jr.	H L Smith, Jr.
9	"	1511	Bluestone Lumber Company	Graham	100,000	John Walters	B. McClanahan
6	"	1513	Consolidated Lumber Company Inc	Fredericksburg	17,000	W H. Peden	Franklin Stearns
11	"	1514	The Lyndale Real Estate & Development Company, Inc.	Boydton	10,000	St. John C. Gorde	B E Cogbill
7	"	1515	Afro American Real Estate Investment Corporation	Richmond	25,000	J A Mayo	J H. Kinney
21	"	1517	Battletown Hotel & Investment Corporation	Berryville	10,000	Charles Mullikin	Charles M. Brown
7	"	1518	The Tidewater Realty Company Inc	Norfolk	50,000	James L. Belote	A E. Krise
7	"	1519	Seaboard Realty Company, Inc	Norfolk	5,000	Thomas J. Powell	L R Britt
9	"	1521	The Cedar Run Mills Telephone Company	Norfolk	50,000	F S Ensor	Walter H. Cowin
9	"	1522	Franklin Manufacturing Company Inc	Catlett	5,000	W S. Wortham	R F. Wortham, Jr
9	"	1523	The Metropolitan Lumber Company Inc	Richmond	5,000	Henry Choate	Walter I. Stewart
11	"	1525	Richmond Consolidated Company Inc	Midlothian	100,000	J D Patton	A Wright
13	"	1526	Richmond Lumber Company Inc	Richmond	5,000	John Stewart Walker	Henry M. Sackett
14	"	1527	Williams Lumber & Coal Company Inc	Lynchburg	25,000	E J. Williams	C. Johnston
21	"	1528	The Parkers Manufacturing Company Inc	Waco	25,000	Alfred T. Matthews	George C. Matthews
18	"	1529	Tidewater Realty Corporation	Parkley	100,000	F W. McCullough	S W. Yarnall
13	"	1530	Omaha Lumber Corporation	Norfolk	10,000	Allen C. Omohundro	R L. Forrest
11	"	1532	The Virginia Lumber Company Inc	Fredericksburg	50,000	Eiger M. Young, Jr.	Albert B. Botta
16	"	1533	Pearlsburg Hardware Company Inc	Pearlsburg	15,000	A P. Harman	J M. Reynolds
14	"	1535	The Walnut Lake Emporium Association, Inc	Richmond	25,000	Margaret L. Walker	M H. Dawson
15	"	1536	White's Black Lumber Company Inc	Norfolk	50,000	F E. White	F E. White

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
1539	1539	The Merrimack Realty Company, Inc.	Norfolk.	\$ 50,000	Charles W. Priddy.	R. W. Peatross.
1541	1541	The Jones Ferry Foundry & Machine Company, Inc.	Lynchburg.	25,000	C. S. Adams.	R. G. Terry.
1542	1542	Frederick & Clarke Telephone Company.	Winchester.	5,000	Charles Mullikin.	H. T. By d.
1543	1543	The Marine Paint Corporation.	Berkley.	300,000	H. S. Herman.	George Lindsay.
1544	1544	The National Distributing Company, Inc.	Norfolk.	50,000	I. S. Fine.	W. F. Ayers.
1545	1545	The L. W. Brown Corporation.	Berkley.	100,000	L. W. Brown.	Ethel Brown.
1546	1546	James River Navigation Company, Inc.	Petersburg.	5,000	LeRoy Roper.	George B. Townsend.
1547	1547	The Merchants Coffee Company, Inc.	Alexandria.	25,000	Joseph Chum.	David E. Anthony.
1548	1548	Urban Construction Corporation.	Richmond.	100,000	F. H. S. Morrison.	William J. Mabon.
1549	1549	The Newport News Fishing Club, Inc.	Newport News.	1,200	John W. Jones.	F. P. Palen.
1550	1550	The Tidewater Insurance & Trust Corporation.	Mathews.	50,000	Alexander James.	J. F. Merchant.
1551	1551	Bayne Morris Company, Inc.	Norfolk.	25,000	C. M. Bayne.	S. E. Morris.
1552	1552	Shawnee Telephone Company.	Winchester.	1,000	A. B. Richer's.	F. W. Steck.
1553	1553	Hub, Spoke & Lumber Company, Inc.	Chase City.	50,000	K. S. Emory.	Geo. R. Land.
1554	1554	Sublett Lithia Water Company, Inc.	Danville.	150,000	H. C. Featherston.	B. L. Sublett.
1555	1555	Norfolk Construction Corporation.	Norfolk.	50,000	Eugene Follard.	Adam Christie.
1556	1556	Tidewater Lumber Company, Inc.	Norfolk.	50,000	J. E. Feintress.	W. J. King.
1557	1557	The Loan & Investment Company, Inc.	Rosnoke.	10,000	R. J. Wright.	W. M. Wright.
1558	1558	National Realty Corporation of Norfolk.	Norfolk.	50,000	H. C. Hofheimer.	J. C. Hofheimer.
1559	1559	The Lincoln Telephone Company.	Purcellville.	5,000	W. T. Smith.	H. T. Pancoast.
1560	1560	Virginia Realty & Construction Company, Inc.	Richmond.	50,000	W. R. Francis.	H. N. Francis.
1561	1561	Hon. Stead Fire Insurance Corporation.	Franklin.	100,000	C. C. Vaughan, Jr.	P. W. D. Jones.
1562	1562	Brooks-Tazewell Investment Corporation.	Norfolk.	50,000	Robert M. Hughes.	W. B. Baldwin.
1563	1563	City Coal Company of Richmond, Inc.	Richmond.	50,000	W. B. Browning.	V. C. Austin.
1564	1564	Lowenberg Stern Corporation.	Norfolk.	50,000	B. J. Lowenberg.	M. Stern.
1565	1565	The Montebello Land Company, Inc.	University.	5,000	D. Harmon.	R. A. Watson.
1566	1566	Opequot Telephone Company.	Opequot.	1,000	C. W. Snapp.	E. J. Snapp.
1567	1567	Buena Vista Mills, Inc.	Buena Vista.	15,000	Paul M. Penick.	J. M. Davidson.
1568	1568	The S. C. Bridge Taylor Society of Richmond, Virginia.	Richmond.	50,000	Mary E. Purcell.	C. Gordon.
1569	1569	The East Palmyra Corporation.	Norfolk.	50,000	J. W. Halstead.	William H. Taylor.
1570	1570	Tidewater Construction Corporation.	Suffolk.	50,000	William H. Robinson.	George L. Barton.
1571	1571	The Truckee Telephone Corporation.	Chuckatuck.	5,000	George W. Batts.	W. A. Wills.
1572	1572	Northwest Mining Company, Inc.	Northwest.	5,000	B. F. Sott.	B. F. Vaughan.
1573	1573	South Hill Manufacturing Company, Inc.	South Hill.	15,000	R. E. Yancey.	J. H. Ogburn.
1574	1574	Onslow Land & Lumber Company, Inc.	Suffolk.	50,000	R. G. Dennis.	A. Woolford.
1575	1575	The Powhatan Land Company, Inc.	Manchester.	20,000	P. A. Basher.	George E. Gary.
1576	1576	The People's Telephone Company of Clarke County.	Herrysville.	100,000	Charles T. Lommon.	John H. Nell.
1577	1577	Norfolk Viaduct Corporation.	Norfolk.	100,000	H. Bath Tyler.	W. H. Taylor.
1578	1578	Thurman & Boone Company, Inc.	Rosnoke.	25,000	E. A. Thurman.	Henson M. Phelps.
1579	1579	Nelson Stone Company, Inc.	Lynchburg.	10,000	Taylor Gleaves.	C. M. Adams.

No.	Date	Company Name	City	Amount	Payee
1591	April 3	The People's Real Estate & Investment Company of Virginia, Inc.	Richmond	\$ 10,000	J. J. Carter
1592	" 4	Friend & Company, Inc.	Petersburg	10,000	I. C. Friend
1593	" 5	Charlotte Land & Improvement Company, Inc.	Charlotte C. H.	5,000	J. C. Craddock
1594	" 6	The Rising Sons and Daughters of Liberty	Wyllenburg	6,000	Albion S. Hooker
1595	" 7	Wells & Turner, Inc.	Smithfield	50,000	J. E. West
1596	" 8	The Norfolk Investment & Improvement Corporation	Norfolk	50,000	A. W. Cornick
1597	" 9	Co-operative Mercantile Company of Virginia, Inc.	Covington	5,000	G. H. Taylor
1598	" 10	Carpenter Woolen Mills Company, Inc.	Clifton Forge	20,000	J. C. Carpenter
1599	" 11	The Virginia Electric Tool & Manufacturing Company, Inc.	Petersburg	50,000	Louis Paulero
1600	" 12	Terminal Heights Corporation	Norfolk	50,000	C. R. Kieley
1601	" 13	American Novelty Company, Inc.	Norfolk	15,000	L. J. Upton
1602	" 14	The Jamestown Amusement & Vending Company, Inc.	Norfolk	50,000	Thomas H. Terry
1603	" 15	The Good Hope Company, Inc.	Alexandria	20,000	A. L. Goodloe
1604	" 16	Washington & Virginia Real Estate Corporation	Alexandria	100,000	C. H. Livingston
1605	" 17	Roberts Lumber Company, Inc.	Richmond	90,000	R. W. Roberts
1606	" 18	Bove Lumber Company, Inc.	Arlington	100,000	C. Boice
1607	" 19	Merrill Vernon Corporation	Norfolk	15,000	A. B. Seidner
1608	" 20	Bedford & Campbell County Telephone & Telegraph Company	Coffee	5,000	F. W. Nelson
1609	" 21	The Hollan & Lee Company, Inc.	Holland	50,000	P. H. Lee
1610	" 22	Home Industrial & Improvement Association, Inc.	New Hope Church	10,000	S. M. Young
1611	" 23	The Landlord & Tenant Company, Inc.	Linden	25,000	W. J. Phillips Jr.
1612	" 24	Sigbee & Sons, Inc.	Roanoke	100,000	C. R. Carpenter
1613	" 25	Marvin Construction Company, Inc.	Richmond	100,000	E. T. Mankin
1614	" 26	Charlottesville & Land Corporation	Charlottesville	100,000	C. H. Walker
1615	" 27	The O. Gregory & Son Company of Richmond, Virginia, Inc.	Richmond	20,000	O. L. Gregory
1616	" 28	The Workman Supply Company, Inc.	Radford	5,000	J. W. Thom
1617	" 29	S. A. Billings Company, Inc.	Norfolk	25,000	E. C. Whitley
1618	" 30	The State Typewriter Company, Inc.	Norfolk	25,000	L. C. Hathaway
1619	" 31	The United Textile Company of Virginia, Inc.	Lacey	10,000	C. A. Green
1620	" 32	City Realty Corporation	Norfolk	25,000	Joel W. Martin
1621	" 33	The Journal Company, Inc.	Richmond	50,000	Charles R. Cooke
1622	" 34	Duckworth Brothers, Inc.	Richmond	15,000	A. Duckhardt
1623	" 35	The Industrial Corporation of Norfolk	Norfolk	50,000	E. W. Curditt
1624	" 36	Grassland Park Company, Inc.	Richmond	20,000	Chas. McI Tunstall
1625	" 37	Roberts Realty Corporation	Norfolk	1,400,000	A. B. Schwarzhopf
1626	" 38	The Klondike Delivery Banking Company	Richmond	15,000	Joseph Ryan
1627	" 39	A Virginia Landlord & Tenant Company	Axtell	250,000	Robert H. Cotes
1628	" 40	Old Dominion Farm & Improvement Company, Inc.	Charlottesville	20,000	James W. Martin
1629	" 41	Stroud & Koteen, Inc.	Norfolk	50,000	W. A. Stroud
1630	" 42	National Fertilization Corporation	Norfolk	10,000	C. J. Collins
1631	" 43	The Goodness, Inc.	Roanoke	25,000	J. C. Burks
1632	" 44	The Malone Monument Association	Petersburg	25,000	William H. Stewart
1633	" 45	A. B. Lanier Company, Inc.	Richmond	5,000	A. D. Landerkin
1634	" 46	The Norfolk Gun Club, Inc.	Norfolk	25,000	Tazewell Taylor
1635	" 47	Mineral Machine & Lumber Company, Inc.	Mineral	5,000	C. J. Terrell
1636	" 48	The Brinson Grocery Company, Inc.	Portsmouth	25,000	W. E. Brinson
1637	" 49	West Port Norfolk Land Company, Inc.	Norfolk	50,000	A. J. Phillips
1638	" 50	Wetzel Carbonate Lime Company, Inc.	Norfolk	50,000	S. A. Wetzel

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	%	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
21 April	1649	Phoenix Lumber Company, Inc.	Danville.	\$ 25,000	A. M. Southall	W. H. Barker.
21 "	1651	National Insurance Company of Virginia, Inc.	Norfolk.	50,000	A. H. Martin	W. T. Barton
26 "	1652	National Phonographic Cash Register Corporation.	Norfolk.	20,000	C. M. Barrett	E. S. Ruffin
26 "	1653	The Fidelity Storage Corporation.	Alexandria.	100,000	David J. Brewer	H. B. Karlick
26 "	1654	Frederate Fair Association of Lynchburg, Virginia, Inc.	Lynchburg.	50,000	Carter Glass	C. M. Guggenheimer.
26 "	1655	The Bank of Danvers.	Danvers.	25,000	S. L. Mack	R. W. Kelly
26 "	1656	Virginia Fire & Lumber Corporation.	Roadsboro.	500,000	F. A. Hill	C. V. Ferguson
26 "	1657	Novelty Furniture Company, Inc.	Norfolk.	15,000	B. A. Irving	W. B. Painter
25 "	1658	The Kingston, Brighton & Norfolk Railway Company.	Cape Charles.	100,000	Wm. E. Dickinson	George B. Morton.
27 "	1659	The Dublin Institute.	Dublin.	50,000	Francis Bell	J. G. Fry.
28 "	1660	McCarrie-White Drug Company, Inc.	Norfolk.	50,000	Joseph A. McCarrick	J. A. White.
28 "	1662	Bank of Roanoke.	Roanoke.	25,000	W. W. White	J. T. Barnes.
28 "	1663	Chicago Race Corporation.	Roykins.	50,000	J. W. Perry	W. R. Baldwin.
27 "	1664	Home Island Lumber Company, Inc.	Norfolk.	25,000	W. D. Cardwell	P. B. Winston, Jr.
27 "	1665	Crozet Cider Company, Inc.	Richmond.	15,000	John E. Etchison, Jr.	Robert E. Wayland.
27 "	1666	Crozet Cider Company, Inc.	Crozet.	25,000	John E. Etchison, Jr.	McC Goodall.
29 "	1667	Novelty Furniture Company, Inc.	Crozet.	25,000	John E. Etchison, Jr.	F. H. Brayton.
8 May	1668	Novelty Furniture Company, Inc.	Norfolk.	25,000	E. H. Johnson	H. H. Williams.
29 April	1670	Novelty Furniture Company, Inc.	Norfolk.	25,000	E. G. Gummell	Joseph H. Lee.
29 "	1671	Novelty Furniture Company, Inc.	Alexandria.	50,000	R. B. Cullers	O. W. Borden.
29 "	1675	Novelty Furniture Company, Inc.	Bentonsville.	10,000	Robert A. Goff	Robert L. Wynn.
3 May	1678	Novelty Furniture Company, Inc.	Lynchburg.	25,000	Ralph Jenkins	Robert F. Shepard.
29 April	1679	Novelty Furniture Company, Inc.	Alexandria.	10,000	Arthur Wall	F. W. Bakridge.
2 May	1680	Novelty Furniture Company, Inc.	Richmond.	25,000	R. H. Elliott	J. E. Brinkley.
2 "	1681	Novelty Furniture Company, Inc.	Norfolk.	10,000	J. C. Byers	W. W. Bourne.
2 "	1682	Novelty Furniture Company, Inc.	Bristol.	50,000	M. L. Stallard	C. C. Hyatt.
10 "	1684	Novelty Furniture Company, Inc.	Norton.	300,000	William B. Lindsay	F. P. Arnold.
8 "	1685	Novelty Furniture Company, Inc.	Roanoke.	5,000	Luke Garrett	R. H. McCarty.
8 "	1686	Novelty Furniture Company, Inc.	Middlebrook.	100,000	H. B. Sprout	H. G. McGary.
2 "	1687	Novelty Furniture Company, Inc.	Stony Creek.	25,000	R. B. Hartley	William D. Prince.
5 "	1688	Novelty Furniture Company, Inc.	Charlotte C. H.	5,000	B. F. Eggleston	S. L. Ferguson.
5 "	1689	Novelty Furniture Company, Inc.	Weema.	10,000	Geo. P. Squires	H. A. Crittenden.
5 "	1690	Novelty Furniture Company, Inc.	Midland.	1,100	F. C. Fletcher	H. G. Armstrong.
8 "	1692	Novelty Furniture Company, Inc.	Leesburg.	10,000	Julian H. Grubb	H. J. Grubb.
8 "	1694	Novelty Furniture Company, Inc.	Roanoke.	25,000	J. R. Weaver	M. M. Ramsey.
10 "	1695	Novelty Furniture Company, Inc.	Alexandria.	20,000	Henry Schnell	William Murphy.
6 "	1696	Novelty Furniture Company, Inc.	Alexandria.	20,000	J. E. Howland	Willard W. Ryan.
12 "	1697	Novelty Furniture Company, Inc.	Lynchburg.	950,000	P. P. Harman	R. O. Horton
16 "	1698	Novelty Furniture Company, Inc.	Norfolk.	50,000	T. H. Hayner	Elizabeth G. Weaver
10 "	1701	Novelty Furniture Company, Inc.	Richmond.	50,000	Philip G. Kelly	A. Charles Meagher.

10	May	1702	Wells Bible Chart Company Inc	Norfolk	22,500	D. J. Wells	Creed F. Huff.
10	"	1703	Rebekah Sanitarium Inc	Roanoke	10,000	C. G. Cannaday	J. C. Burks.
10	"	1705	The Helvidere Land Company, Inc	Roanoke	25,000	F. La M Couch	O. A. Kerns.
10	"	1707	Hunter & Pulaski Alum Springs Company Inc	Pulaski	50,000	W. T. Graham	R. M. T. Hunter.
10	"	1708	Boulevard Realty Company	Norfolk	10,000	T. M. Bellamy	R. L. Forrest
11	"	1709	David Ranch Company Inc	Norfolk	5,000	J. B. Bennett	David Ranch
11	"	1710	The Old Lu Lu Company Inc	Norfolk	25,000	J. L. Bunting	W. Perry Moore.
12	"	1711	Graham Flange Frog Company, Inc	Norfolk	100,000	L. C. Hansbrough	C. D. Denit
12	"	1712	Gardner Barytes Corporation	Salem	10,000	R. M. Heath	James L. Devenny.
12	"	1713	Southern Mutual Industrial & Investment Association Inc	Gardner			
13	"	1714	The Buckingham Commercial Corporation	Newport News	10,000	J. Thomas Newsome	W. H. C. Brown
13	"	1715	Albemarle & Pamlico Railway Company	Dillwyn	10,000	James L. Anderson	W. R. Silvey
13	"	1716	Sedgwick & Hendry, Inc	Charlottesville	25,000	T. O. Troy	S. B. Hopkins.
15	"	1717	Matagord Pickling Company Inc	Richmond	100,000	G. B. Sydnor, Jr.	W. M. Gilmore
16	"	1720	The Crystal Spring Drainage Company, Inc	Walkerton	3,000	Theodore Courtney	W. H. Walker.
16	"	1721	Expansive Realty Corporation	Roanoke	10,000	E. L. Stone	W. A. McClanahan.
17	"	1722	The Phogebus Realty & Investment Company, Inc	Norfolk	15,000	B. Lowenberg	John Lowery.
17	"	1723	Belted Brokers Inc	Hampton	25,000	H. H. Holt	F. von Schilling
17	"	1724	Realty Investment Company of Norfolk Inc	Norfolk	10,000	J. E. Britton	R. G. Britton.
19	"	1725	The Carolina Corporation	Norfolk	10,000	T. H. Willens	S. W. Pannill.
20	"	1727	The Citizens Coal Company Inc	Norfolk	25,000	Alva W. Wilcox	L. R. Way.
22	"	1729	The James River Caster Corporation	Norfolk	25,000	L. N. Bolton	C. C. Carmack.
23	"	1730	The Pulaski Steam Laundry Company Inc	Newport News	25,000	T. A. Stocclair	E. W. Milstead
24	"	1733	Virginia Art Glass Corporation	Pulaski	10,000	W. Porter	W. H. Newlee
24	"	1734	W. A. Smith & Company Inc	Norfolk	15,000	William W. Jones	A. R. Chalmers.
24	"	1737	City Hall Laundry Corporation	Lynchburg	25,000	W. L. Moorman	W. K. Smiley.
24	"	1738	Virginia Central Ice Plant Company	Norfolk	60,000	J. H. Cofer	W. T. Ham
25	"	1739	The W. W. Baker Lumber Company	Palmyra	5,000	C. E. Jones	L. O. Haden.
25	"	1740	Extensive & A. A. Cart Company Inc	Halaboro	50,000	W. W. Baker	James P. Baker.
25	"	1741	Robinson & Proctor Company Inc	Norfolk	5,000	P. W. Carney	W. J. Atwood
25	"	1742	Dixie & Co. House and Furniture of Norfolk	Norfolk	10,000	N. T. Robinson	W. G. Robinson.
26	"	1743	Dixie & Co. House and Furniture of Norfolk	Norfolk		W. H. Harrison	J. J. Hubbard
26	"	1744	Salem Telephone Company	Danville		William Reinheimer	John J. Kato, Jr.
26	"	1745	Salem Telephone Company	Richmond		T. A. Saunders	E. Whitfield
26	"	1746	Salem Telephone Company	Courtland	5,000	R. W. Baker	W. B. Beaman
26	"	1747	Salem Telephone Company	Suffolk	50,000	J. T. Gwathmey	Greenville Galbra.
26	"	1748	Salem Telephone Company	Warrenton	100,000	Joseph E. Uhllein	E. F. Byron.
28	"	1749	Virginia Packing & Manufacturing Company, Inc	Norfolk	5,000	A. B. Seidner	H. N. Castle.
28	"	1750	Virginia Pure Food Company, Inc	Norfolk	16,000	Geo. P. Bailey	William Hutt.
28	"	1751	Foster & Smith Company Inc	Norfolk	30,000	Robert Nimmo, Jr.	Geo. P. Bailey.
28	"	1752	The Farmers Tobacco Warehouse Company of Pamplin City Virginia	Norfolk	25,000	S. L. Foster	H. L. Foster.
27	"	1753	The Bedford Coal & Mill Company Inc	Pamplin City	10,000	R. D. Baldwin	H. L. Thornton.
27	"	1754	Calhoun Brothers Cyster Company Inc	Bedford City	25,000	J. Gordon Smith	Thomas T. Oliver.
28	"	1755	Burrow Martin & Company Inc	Whaleton	50,000	B. H. Calhoun	W. E. Hathaway.
28	"	1756	The Bank of America Inc	Norfolk	125,000	W. R. Martin	H. G. Murphy
28	"	1757	Ballard Telephone Company Inc	Amelia	25,000	J. P. Lewis	J. T. Davenport.
28	"	1758	Portsmouth Telephone Company Inc	Ballard	5,000	E. J. Hyatt	J. E. Hyton
29	"	1761	William A. Easterday Inc	Portsmouth	5,000	George R. Parrish	R. J. Neely.
27	"	1762	J. N. Cullingworth Inc	Alexandria	20,000	Wm. A. Easterday	Wm. D. Easterday.
27	"	1763	Buena Vista Foundry Company, Inc.	Richmond	50,000	Joe N. Cullingworth	Frank T. Bates, Jr.
27	"			Clifton Forge	25,000	W. W. Taylor	J. L. Ellsard.

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
31 May	1764	The Merchants and Farmers Bank Inc	Smithfield.	\$ 50,000	W. P. Wilson.	W. R. Myers.
29 "	1765	Farmers and Merchants Bank, Amelia, Inc.	Amelia.	50,000	W. L. Mason	D. W. Leary, Jr.
29 "	1766	Manchester Cemetery & Park Association, Inc.	Manchester.	25,000	J. B. Johnson.	C. C. Burgess
16 June	1768	The Universal Brotherhood for Home Protection	Curdsville.			
8 "	1769	The Staunton Automobile Transportation Company, Inc.	Staunton.	10,000	J. E. Porter.	William H. Hyer.
7 "	1772	Greater Norfolk Lumber Company Inc	Norfolk.	10,000	L. Shefsky.	D. Lawrence Groner.
7 "	1773	Pleasant Hill Cattle Company	Suffolk.	10,000	J. B. Hardy.	John Reynolds.
2 "	1774	Blue Ridge Light & Power Company	Staunton.	50,000	J. M. Spotts.	C. P. Bowman.
1 "	1775	Knights of Saint Mark Medical Aid Society	Norfolk.		J. W. Snerron.	William W. Miller.
1 "	1776	The Southern Drug Company Inc	Norfolk.	50,000	George J. Twoby.	J. W. Calvert.
2 "	1777	United Farmers Bank Corporation.	Norfolk.	80,000	Robert M. Hughes	R. C. Taylor.
2 "	1778	Emporia Coffee & Meats Inc	Emporia.	50,000	James T. Green.	E. L. Wood.
8 "	1779	Way Carriage Company Inc.	Charlottesville.	25,000	C. T. Way.	R. A. Watson.
2 "	1780	Kirkwood Lumber Company, Inc.	Richmond.	30,000	Thomas B. Hicks	J. T. Davis.
6 "	1784	The Prime City Construction Company Inc.	Norfolk.	50,000	C. F. MacNichol	Elizabeth MacNichol.
6 "	1785	Continental Realty Corporation of Norfolk Virginia	Norfolk.	50,000	James E. Heath	W. H. T. Loyall
6 "	1786	Bull Creek Lumber Company Inc	Norfolk.	50,000	J. S. Gillespie	A. S. Higginbotham.
10 "	1787	Walters & Company, A Corporation	Tazewell.	100,000	John Walters	C. O. Hollman.
8 "	1788	Brunswick Mutual Telephone Company Inc.	Graham.	50,000	L. H. Raney.	F. W. Davis.
23 "	1789	The Valley Savings Bank Inc	Lawrenceville.	25,000	John Funk.	Jared L. Feller.
22 "	1790	Colonial Trust Company, Inc	Woodstock.	50,000	L. H. Vaughan.	E. B. Spencer.
6 "	1791	The Home Fire Insurance Corporation of Virginia.	Roanoke.	100,000	John M. Willis.	H. W. Saunders.
6 "	1792	Laubert's Market, Inc	Richmond	5,000	J. E. Lambert.	F. E. B. Lambert
7 "	1793	Harden Howard Company, Inc	Newsoms.	20,000	John B. Darden.	Richard Howard
7 "	1795	Seaboard Electric Company, Inc.	Norfolk.	50,000	Arthur L. Bosley.	Julien Binford, Jr.
7 "	1796	Crescent Iron Works, Inc	Norfolk.	10,000	C. C. Benjamin.	A. L. Wormington.
8 "	1798	Bank of Poquoson	Odd.	25,000	R. L. Traynham.	L. H. Hogge.
14 "	1799	Gregory, Whitlock Lath. Machine Company, Inc	Richmond	30,000	R. K. Gregory.	D. Whitlock.
9 "	1800	The New Garden Bank Inc	Honaker.	50,000	M. C. Clark.	T. C. Fuller.
9 "	1801	Ocean View Lath Corporation	Norfolk.	15,000	Charles V. Cooke	Thomas H. Willcox.
9 "	1802	Ellington Guy Lumber Company, Inc.	Richmond.	50,000	Charles R. Gny	Bayard H. Ellington.
9 "	1803	The Harvey B. Hatcher Drug Company, Inc.	Richmond.	5,000	Kyles Fleming	Harvey D. Hatcher.
10 "	1804	Charlottesville Canning Company, Inc	Charlottesville.	15,000	Channing M. Bolton	C. G. Maples.
10 "	1805	Virginia Charter Company Inc	Norfolk.	10,000	T. F. Lightman	T. A. Lawrence.
10 "	1806	The American Fraternity, Inc	Alexandria.		Romeo H. Freer.	W. F. Partlow.
13 "	1808	The Walker Hughes Market Corporation	Alexandria.	100,000	John C. Walker.	John C. Walker.
13 "	1810	Ohio & Western Oil Corporation	Richmond.	500,000	William Ellison	Joe. R. Montgomery.
13 "	1811	Ocean View & Pine Beach Railway Company.	Richmond.	25,000	H. L. Page	M. C. Elliott.
14 "	1812	Norfolk Tobacco Company Inc	Norfolk.	10,000	A. E. Kruse	R. M. Fagan
14 "	1814	Mutual Mercantile Cotton & Casket Association, Inc	Waverly.	10,000	B. J. Richardson.	R. D. Pittman.

1817	June	Lee Bailey Company, Inc.	Emporia.....	\$ 4,000	J. E. Bailey.....	L. M. Lee.
1818	"	Southwest Virginia Overalls Company, Inc.	Rosnoke.....	5,000	S. Sachs.....	J. Schnurman.
1819	"	Whitehurst Real Estate Company, Inc.	Norfolk.....	15,000	A. J. Whitehurst.....	W. Wilson.
1820	"	The Virginia Peninsula Produce Exchange, Inc.	Williamsburg.....	15,000	B. F. Wright.....	F. H. Ball.
1821	"	Weyers Cave Bank, Inc.	Weyers Cave.....	25,000	John W. Carpenter.....	N. I. Kagey.
1822	"	Graham College, A Corporation	Urbaham.....	30,000	J. H. Shiss.....	J. E. Morton.
1823	"	Greater Orient Realty Corporation	Norfolk.....	25,000	J. H. Cofer.....	J. W. Hough
1824	"	Lyncham & Crews Implement Company, Inc.	Richmond.....	10,000	R. W. Watkins.....	G. Carlton Jackson.
1825	"	Greensberger Prop. Trolley Company, Inc.	Richmond.....	30,000	Hiram Watkins.....	B. A. Greensberger.
1826	"	The Bank of Princess Anne, Inc.	Virginia Beach.....	10,000	John T. Woodhouse.....	John T. Woodhouse.
1827	"	Radford Mining Company, Inc.	Radford.....	200,000	James H. Zoll Sr.....	Robert P. White
1828	"	Wills Smith Coal Company, Inc.	Norfolk.....	50,000	John Wills Jr.....	H. I. Wills
1829	"	Petersburg Ice Company, Inc.	Petersburg.....	12,000	S. H. Hobbs.....	William E. Hensley.
1830	"	Virginia Metalite Paint Corporation	Sword's Creek.....	50,000	W. J. Weinmann.....	James L. Bevenny.
1831	"	The J. C. Lumber Company, Inc.	Boydton.....	10,000	St. John C. Goode.....	St. John C. Goode
1832	"	The Powell's Port Stacks Company, Inc.	Tom's Brook.....	10,000	Martin L. Bauserman.....	William Keller
1833	"	The City Bakery, Inc.	Clifton Forge.....	10,000	W. D. Baker.....	J. M. Steffey, Jr.
1834	"	Winchester & Jordan Springs Telephone Company	Winchester.....	5,000	L. R. Fay.....	B. F. Byrd
1835	July	The Black Rock Cyster Company, Inc.	Norfolk.....	50,000	J. L. Bunting.....	T. S. Purdie
1836	June	Rehman & Linzell Railway Corporation	Whitewood.....	25,000	F. C. Fisher.....	C. M. Crawford.
1837	"	Washington & Annapolis Railway & Realty Corporation	Alexandria.....	100,000	James W. Elsworth.....	Charles J. Harley.
1838	"	John H. Macdonald & Co., Inc.	Petersburg.....	100,000	John H. Macdonald.....	Thomas B. Macdon.
1839	"	Standard Manufacturing Company, Inc.	Richmond.....	50,000	William A. Mason.....	F. C. Bryson
1840	"	Lee Baptist Laundry	Suffolk.....	100,000	George H. Lewis.....	Frederick Lewis.
1841	Oct'r	The Kanawha Academy of Medicine, Inc.	Pennington Gap.....	1,000	E. E. Stuart.....	J. A. Tubbs.
1842	June	Shenandoah Valley Telephone Association of Virginia	Rosnoke.....	500,000	E. B. Stone.....	C. G. Cannady.
1843	"	The North Frederick Ice & Cold Storage Company	Norfolk.....	15,000	M. B. Crowsell.....	Alfred P. Page.
1844	"	South Western Mining & Chemical Company, Inc.	Elk Hill.....	25,000	Z. A. Christian.....	A. J. Robinson.
1845	July	Recreation Reservoir Corporation	Law.....	100,000	S. E. Brown.....	L. Jackson.
1846	June	The Virginia Coast Ice & Cold Storage Company, Inc.	Charlottesville.....	100,000	Charles F. Hughes.....	John F. Sommers.
1847	June	The Redge Water Mining Corporation of Fredericksburg	Norfolk.....	100,000	Charles J. Calrow.....	Alan G. Burrow.
1848	July	The Rayburn & Co. Electric Light & Power Company	Hampton.....	25,000	M. A. Barker.....	H. H. Dalton.
1849	June	The Chesapeake Electric Light & Power Company	Tazewell.....	100,000	A. Stclair.....	George L. Fleming
1850	June	Black Wolf Coal Company, Inc.	Norfolk.....	100,000	J. W. Perry.....	W. W. Moss.
1851	"	The Virginia Coast Ice & Cold Storage Company, Inc.	Fredericksburg.....	100,000	J. B. Flecken.....	A. D. Tapeccott.
1852	July	The Rayburn & Co. Electric Light & Power Company	Fredericksburg.....	25,000	J. B. Ficklen.....	A. D. Tapeccott.
1853	June	The Chesapeake Electric Light & Power Company	Cheseter.....	500,000	Thomas F. Joffres.....	C. M. Wilson
1854	June	The Virginia Coast Ice & Cold Storage Company, Inc.	Norfolk.....	7,500,000	Edward Holland.....	C. A. Harkin
1855	July	The Rayburn & Co. Electric Light & Power Company	Norfolk.....	16,000	R. T. Goodell.....	William W. Dey Jr
1856	"	The Chesapeake Electric Light & Power Company	Norfolk.....	10,000	R. M. Wilkinson.....	George P. Wilkinson
1857	"	The Virginia Coast Ice & Cold Storage Company, Inc.	Portsmouth.....	10,000	George V. Old.....	R. S. Marshall
1858	"	The Rayburn & Co. Electric Light & Power Company	Graysontown.....	10,000	Ray O. Grayson.....	James H. Grayson
1859	"	The Chesapeake Electric Light & Power Company	Rosnoke.....	20,000	Robert T. Wilson.....	B. H. McCarty
1860	"	The Virginia Coast Ice & Cold Storage Company, Inc.	Norfolk.....	5,000	J. H. Cofer.....	A. R. Carney
1861	"	The Rayburn & Co. Electric Light & Power Company	Glencaryn.....	100,000	M. E. Church.....	J. R. Henderson, Jr
1862	"	The Chesapeake Electric Light & Power Company	Norfolk.....	200,000	W. H. Lumsden.....	C. G. Kizer
1863	"	The Virginia Coast Ice & Cold Storage Company, Inc.	Newport News.....	10,000	A. C. Peachy.....	James P. Koblken
1864	"	The Rayburn & Co. Electric Light & Power Company	Rosnoke.....	25,000	John T. Rhoades.....	Ziller P. Rhoades.
1865	"	The Chesapeake Electric Light & Power Company	Norfolk.....	25,000	G. M. Serpell.....	Berton Myers.
1866	"	The Virginia Coast Ice & Cold Storage Company, Inc.	Claremont.....	10,000	J. R. Hopper.....	John E. Farrell.
1867	"	The Rayburn & Co. Electric Light & Power Company	Norfolk.....	10,000	H. C. Hofheimer.....	R. W. Costes
1868	"	The Chesapeake Electric Light & Power Company				
1869	"	The Virginia Coast Ice & Cold Storage Company, Inc.				
1870	"	The Rayburn & Co. Electric Light & Power Company				
1871	"	The Chesapeake Electric Light & Power Company				
1872	"	The Virginia Coast Ice & Cold Storage Company, Inc.				
1873	"	The Rayburn & Co. Electric Light & Power Company				
1874	"	The Chesapeake Electric Light & Power Company				
1875	"	The Virginia Coast Ice & Cold Storage Company, Inc.				
1876	"	The Rayburn & Co. Electric Light & Power Company				
1877	"	The Chesapeake Electric Light & Power Company				
1878	"	The Virginia Coast Ice & Cold Storage Company, Inc.				
1879	"	The Rayburn & Co. Electric Light & Power Company				

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
1880	Richmond Pattern & Structural Iron Works, Inc.	Richmond.	\$ 50,000	W. R. Meredith	Frederick Fitzgerald
1881	Hanley Casey Company, Inc.	Norfolk.	50,000	Thomas F. Hanley	Maurice Casey.
1883	The Daughters & Sons of Love Society, Inc.	Sussex.	40,000	C. A. Cargill	M. E. Dugger
1884	Virginia Carolina Real Estate Company, Inc.	Norfolk.	25,000	George W. Rippard	R. F. Hanbury.
1885	George W. Payne Company, Inc.	Roanoke.	50,000	George W. Payne	Charles H. Shields.
1886	American National Life Insurance Company, Inc.	Lynchburg.	500,000	W. A. Taylor.	A. M. Campbell.
1887	Camden Heights Company, Inc.	Norfolk.	50,000	T. M. Gathright	A. M. Campbell.
1888	A. S. Lee & Sons Company, Inc.	Richmond.	25,000	Alfred S. Lee	Charles P. Lee.
1889	Redford Power Company	Roanoke.	25,000	E. L. Moir	Waller R. Staples.
1890	Apperidge Telephone Association, Limited	Winchester.	2,500	Wm. C. Graham	R. T. Barton.
1892	Newport News Yacht No. 22 Fraternal Order of Eagles.	Newport News	25,000	Frank Henneffer	George Henneffer.
1894	New Cleveland Company, Inc.	Norfolk.	75,000	Isaac Kershaw	R. S. Jeffries.
1896	Libbey Brothers, Inc.	Danville.	6,000	R. L. Libbey	H. L. Roatwright.
1897	Middle States Construction Company, Inc.	Roanoke.	5,000	G. H. Peck	Robert M. Peck
1898	Gordon Chevrolet Company, Inc.	Richmond.	5,000	George H. Gordon	J. Conrad Hutchison.
1899	Stanton Tanning Company, Inc.	Richmond.	300,000	Reuben Burton	Marion H. Chalkley.
1900	The Craigville & Bell's Valley Mutual Telephone Company				
1901	The Oaks Warehouse, Inc.	Craigville	6,000	J. B. Tuttle	L. E. Hicks.
1903	Atlantic Realty Corporation	Petersburg.	15,000	William L. Venable	C. Fisher Collier.
1904	Excelsior & A. L. Miller Corporation	Norfolk.	50,000	R. A. Dodson	Floyd Hughes.
1905	St. Pauls Food Warehouse, Inc.	Richmond.	500,000	D. C. Zollickoffer	W. D. Browning.
1906	Lawsfordville Brick & Tile Company, Inc.	Richmond	25,000	Richard L. Maury	G. G. Valentine.
1907	The African Suburban Corporation	Norfolk.	100,000	Adam Tredwell	Walter C. Archer.
1909	Traine-Fred A. Proctor Company, Inc.	Norfolk.	15,000	W. D. Tredwell	Edward W. Wolcott.
1910	Truoka Corporation	Norfolk.	50,000	I. A. Levick	Percy L. Banks.
1911	Anderson Newbill Company, Inc.	Abingdon.	25,000	George L. Carter	J. C. Stone
1912	The Griswold Lumber Company, Inc.	Roanoke.	5,000	W. W. Anderson	H. A. Newbill.
1915	The Colonial Manufacturing Company, Inc.	Newport News	10,000	J. L. Bristow	M. S. Sherlock.
1916	Marlinsville Lumber Company, Inc.	Abingdon.	10,000	Charles Brown Clark	W. W. Hurt
1917	The Adams Bakery, Inc.	Marlinsville.	15,000	John W. Carter	W. W. Hamilton
1918	The Adams Bakery, Inc.	Norfolk.	100,000	L. A. Lathrop	J. W. Davenport.
1919	Florida Development Company, Inc.	Lynchburg.	30,000	Louis F. Fierstein	Louis F. Fierstein.
1920	Kentucky Timber Corporation	Big Stone Gap.	10,000	John H. Miller	Howard T. Trumbo.
1921	The Mutual Realty Investment Corporation of Newport News, Virginia			J. G. Mulvey	W. B. Carnes.
1922	First State Bank of Narrows, Inc.	Newport News.	50,000	J. R. Warren	Gerrard F. Mason.
1924	The Plumbers Pipefitting Company of America, Inc.	Narrows	50,000	J. C. Alvins	James H. Brown
1926	Princess Anne & Virginia Beach Telephone Company	Pack Ridge.	100,000	J. B. Gordon	H. H. Gordon
1927	The Union Branch of the True Vine, Inc.	Virginia Beach	5,000	J. Woodhouse	H. C. Woodhouse.
		Mountaineersville.	10,000	Miss M. Ray	M. H. Ray

Aug's	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360
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LIST OF CHARTERS ISSUED—CONTINUED.

Date.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
6 Sept'r	The Tidewater Land Company of Norfolk, Virginia, Inc.	Norfolk.	\$150,000	R. W. Lesley.	Alfred P. Page.
7 " "	The Portsmouth Cement Stone Company, Inc.	Portsmouth.	25,000	James W. S. Butt.	William H. Ewald.
7 " "	Hydantic House Cleaning Company, Inc.	Lynchburg.	25,000	Leon Goodman.	Frederick Harper.
7 " "	The Orthodox Home of the German Baptist Brethren (Church of the Second District of Virginia)	Harrisonburg.		D. H. Zigler.	P. S. Thomas.
6 " "	People's Echoes, Inc.	Petersburg.	50,000	Joseph Lambert.	James M. Quicke, Jr.
26 " "	True Friends of Charity Corporation	Mount Airy.	200	John Miller.	George White.
9 " "	The Marengo Trading Company, Inc.	Marengo.	10,000	J. O. D. Ghoslon.	A. S. Bustard.
9 " "	Virginia Lumber & Manufacturing Company, Inc.	Boydton.	50,000	John Ford.	B. E. Cogbill.
11 " "	Ivor Mercantile Company, Inc.	Ivor.	10,000	P. J. Holmes.	Pettaway Barrett.
11 " "	Atlantic Trading Company, Inc.	Richmond.	350,000	John M. Miller.	Lewis D. Aylett.
11 " "	The Tidewater Paper & Cans Manufacturing Corporation	Alexandria.	50,000	A. D. Shrewsbury.	A. George Maul.
11 " "	Davieson Printing Company, Inc.	Norfolk County	10,000	F. W. Zimmerman.	S. Carlisle Davidson.
11 " "	The Cooperative Real Estate Investment Company, Inc.	Norfolk.	30,000	O. E. D. Barron.	C. K. Parker.
11 " "	The Hartwood, A. Frederickburg Ice House Company	Hartwood.	4,000	D. J. Shopoff.	B. W. Irwin.
11 " "	The United Order of Exaltation	Norfolk.		John W. West.	W. A. Wright.
11 " "	Kerr & Sons Company, Inc.	Essexville.	60,000	G. H. Esser.	C. C. Hyatt.
12 " "	Padgett Vegetable Gardening Company, Inc.	Richmond.	10,000	W. P. Venable.	S. W. Paulett, Jr.
12 " "	The Ac & Social Club	Richmond.		M. T. Jones.	M. A. Brannon.
12 " "	Rives Rubber Grocery Company, Incorporated	Martinsville.	25,000	B. A. Rives.	J. G. Yeatman.
14 " "	Buchanan Publishing Company, Incorporated	Buchanan.	5,000	H. A. Latane.	J. Z. Schultz.
21 " "	Richmond State Company, Incorporated	Richmond.	25,000	C. R. Guy.	R. S. Tuck.
14 " "	Meoni Produce Company, Incorporated	Richmond.	5,000	F. M. Meoni.	F. M. Catogni, Jr.
15 " "	The Alleghany Trust & Bonding Corporation	Clifton Forge.	100,000	J. C. Carpenter.	W. D. Bowles.
20 " "	Bank of Holland, Incorporated	Holland.	25,000	Job G. Holland.	W. V. Leathers.
26 " "	Royal Realty Corporation	Norfolk.	50,000	C. A. Woodward.	W. C. Cobb.
18 " "	Central Mercantile Company, Incorporated	East Radford.	10,000	T. L. Pickle.	John A. McLeamore.
21 " "	The Lynchburg Drug Specialty Company, Incorporated	Lynchburg.	25,000	W. H. Keeton.	William M. Brydon.
19 " "	The New Point Comfort Hotel Company, Incorporated	Norfolk.	25,000	H. C. Dodson.	R. W. Mallet.
19 " "	Wise Printing Company, Incorporated	Big Stone Gap.	5,000	W. B. Mathews.	G. N. Knight.
21 " "	Lat Corporation	Norfolk.	15,000	W. H. Sterling, Jr.	John B. W. Taylor.
21 " "	The Taylor Wagon Company, Incorporated	Lynchburg.	50,000	T. A. Jennings.	Thomas J. O'Brien.
20 " "	Richmond Forgings Corporation	Richmond.	100,000	Jonathan Bryan.	O. P. Redford.
21 " "	Prince Edward Lunenburg County Bank Incorporated.	Meherlin.	50,000	T. K. Sands.	J. Clifford Miller.
21 " "	The Virginia Oyster Company, Incorporated	Hampton.	50,000	John E. Foster.	H. H. Kimberly.
21 " "	The Bannister Milling Company, Incorporated	Bannister Mills.	50,000	J. E. Neal.	R. L. Neal.
10 Oct'r	Virginia Peninsula Railway.	Newport News.	300,000	W. A. Post.	C. M. Graves, Jr.
21 Sept'r	Memorial Association, Incorporated	Bratton.		Mrs. M. W. Anderson.	Mrs. W. J. Carrington.

Date	Day	Company Name	Capital	Location	Manager
2026	Sept'r	Roanoke Stone & Lime Company, Incorporated.	\$ 10,000	Roanoke	O. A. Kerns
2027	"	Smith River Mercantile Company, Incorporated.	5,000	Basett	G. J. Penn
2028	"	Coeburn Grocery Company, Incorporated	50,000	Coeburn	J. D. Clay, Jr.
2029	"	Webster Original Steel Cut Pure Food Corporation	25,000	Richmond	Charles E. Zerfass
2030	"	Willoughby Bay Traction Company	50,000	Norfolk	H. L. Smith
2032	"	Monolith Steel Company, Incorporated	250,000	Alexandria	John F. Golding
2033	"	Standard Safety Medical Spoon Company, Incorporated	50,000	Norfolk	George C. Hobeln
2034	"	Haughwout's Cafe, Incorporated	25,000	Norfolk	G. W. Haughwout
2035	"	Mineral Brick Company, Incorporated	10,000	Mineral	C. J. Terrell
2036	"	Citizen's Bank & Trust Company Incorporated	100,000	Abingdon	C. C. Sutton
2037	"	People's Fire Insurance Corporation	200,000	Norfolk	T. F. Rogers
2038	"	Cooperative Orange Growers Association of Florida, Incorporated	100,000	Norfolk	T. S. Lawrence
2039	"	Pittsburg Haryta & Milling Corporation	200,000	Richlands	J. T. Kell
2040	"	Virginia Southwestern Coal & Timber Company, Incorporated	500,000	Alexandria	J. H. Meriwether
2041	"	Gregory Land & Timber Company Incorporated	50,000	Chase City	Irving E. Campbell
2042	"	The Soap Products Company Incorporated	100,000	Norfolk	F. O. Andrews
2043	"	Bank of Newsoms Incorporated	25,000	Newsoms	R. Howard
2044	"	Fairwood Lumber Company, Incorporated	300,000	Fairwood	J. C. Campbell
2045	Oct'r	The J. P. Hart Insurance Agency, Incorporated	25,000	Tazewell	J. F. Hurt
2046	Sept'r	Grand Solar Star of the Independent Mechanical Association	25,000	Richmond	Robert J. Sigger
2047	"	Richmond Amusement Corporation	25,000	Richmond	Jacob Wells
2048	"	Light-A Company Incorporated	6,000	Huntersville	E. C. Hibble
2049	Oct'r	The Norfolk Lumber Packer Company Incorporated	50,000	Norfolk	J. P. Williams
2050	"	Chandler Paint & Roofing Company, Incorporated	25,000	Norfolk	T. A. Gould
2051	"	Willoughby Park Corporation	6,000	Norfolk	H. Garrett Smith
2052	"	B. N. Sholem Corporation	50,000	Bristol	A. S. Gump
2053	Oct'r	A. B. Davis & Son Incorporated	6,000	Furcellville	C. L. Rubey
2054	"	The City Telephone Company	6,000	Gate City	O. H. Gobbie
2055	"	The Baptist Council of Richmond and Manchester	1,000	Richmond	M. Abby Jones
2056	"	United Frederick & Clark Telephone Company	10,000	Richmond	J. H. Funkhouser
2057	"	Wilson & Thayer Company, Incorporated	100,000	Winchester	John F. Wilson
2058	"	Norfolk American Annuity Company, Incorporated	50,000	Norfolk	Arthur Q. Lewis
2059	"	Shenandoah Valley Orchard Company, Incorporated	50,000	Norfolk	F. H. Wislar
2060	"	The John F. German Company, Incorporated	6,000	Mount Jackson	J. F. Jerman
2061	"	C. B. Ford Company Incorporated	100,000	Fairfax	C. B. Ford
2062	"	Western Pocahontas Corporation	250,000	Richmond	J. M. Crawford
2063	"	Continous Extracting Press Corporation	150,000	Richmond	T. H. Synon
2064	"	The Farmers Bank of Edinburg, Incorporated	25,000	Norfolk	J. C. Hutcherson
2065	"	The Home Sinks Realty Company Incorporated	15,000	Edinburg	M. Lipkin
2066	"	A. W. Means & Company, Incorporated	6,000	Norfolk	A. W. Deans
2067	"	Standard Loan & Security Company Incorporated	6,000	Portsmouth	Max Stark
2068	"	Luray Land Corporation	25,000	Luray	A. L. Jamison
2069	"	The Rox Company Incorporated	15,000	Richmond	C. D. Gaver
2070	"	Seaboard Coal & Timber Corporation	100,000	Norfolk	C. W. Tebault
2071	"	Seaboard Brokerage Company Incorporated	50,000	Norfolk	H. W. Keeling
2072	"	Petersburg Horse Show Association Incorporated	10,000	Petersburg	Duncan Wright
2073	"	The Farmers & Merchants Bank of Burkeville, Incorporated	10,000	Burkeville	Thomas C. Bertr
2074	"				W. H. Glascock

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	6 M	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
13 Oct'r	2079	Highland Park Realty Corporation.	Richmond.	\$ 21,000	E. B. Sydnor.	Julien Gunn.
11 "	2080	International Exchange Company, Incorporated.	Richmond.	25,000	Everett B. Latham	G. E. VanArsdale.
13 "	2081	The Quyon Medicine Manufacturing Corporation.	Alexandria.	15,000	C. C. Leadbeater.	John Leadbeater.
13 "	2082	Tidewater Lot Corporation.	Norfolk.	10,000	Arthur L. Roper.	William W. Dey, Jr.
14 "	2083	W. F. Eanes Company, Incorporated.	Richmond.	10,000	W. F. Eanes.	J. L. Crump.
14 "	2084	The Bank of Marshall, Incorporated.	Marshall.	25,000	T. T. Adams.	C. E. Kemper.
14 "	2085	Virginia Montezuma Development Corporation.	Richmond.	500,000	Andrew Pizzini, Jr.	R. F. Hudson.
7 Dec'r	2086	Parnsworth Pump Company Incorporated.	Arlington.	200,000	W. H. Barrow.	D. A. Preston.
17 Oct'r	2088	Merchants Savings & Loan Corporation.	Norfolk.	100,000	W. A. Stroud.	Meyer Koteen.
17 "	2089	Pratt & Amusement Corporation.	Harrisonburg.	40,000	John S. Fravel.	James O. Stickley.
17 "	2090	Aston Milling & Mercantile Company, Incorporated.	Richmond.	10,000	J. G. Worham.	Frederick Plicher.
17 "	2091	Norfolk Aerie, 143 F. O. Eagles.	Meadow View.	50,000	W. H. Aston.	M. E. Aston.
25 "	2092	Bank of Clover, Incorporated.	Norfolk.	25,000	L. E. Blondell.	W. B. Langley.
17 "	2093	The General Fire Assurance Corporation of America.	Clover.	75,000	C. A. Gregory.	Garland Gibson.
17 "	2094	Colonial Building Corporation.	Richmond.	100,000	Eli Smith.	V. Freeman.
17 "	2095	Richmond Machine Type Company, Incorporated.	Norfolk.	100,000	C. A. Woodard.	Willard R. Cook.
16 "	2096	Sewal, a Paint Land Corporation.	Richmond.	50,000	G. G. Worham.	C. A. Zinke.
20 "	2098	The Faulkner Music Company, Incorporated.	Norfolk.	15,000	T. H. Birdsong.	A. M. Waddell, Jr.
31 "	2100	Union Square Corporation.	Roslyn.	50,000	James A. Faulkner.	Emile E. Mori.
20 "	2101	Industrial Engineering & Supply Company, Incorporated.	Norfolk.	50,000	William H. White.	W. H. White, Jr.
21 "	2102	The Roberts Tobacco Company, Incorporated.	Alexandria.	5,000	Walter R. Metz.	Raymond W. Barr.
19 "	2104	The Unold Dairy, Incorporated.	Chase City.	100,000	T. E. Roberts.	W. D. Norvell.
25 "	2105	Union Fire Company of Scottsville & Cottage Place, No. 1.	Norfolk.	20,000	W. Albert.	M. Albert.
24 "	2107	Dr. S. P. Hite Company, Incorporated.	Cottage Place.	100,000	R. P. Bunting.	W. H. Gaskins.
24 "	2108	Lynchburg Realty Company Incorporated.	Roanoke.	15,000	S. P. Hite.	T. G. Ammen.
27 "	2109	Virginia Dry Goods Company Incorporated.	Lynchburg.	75,000	J. A. Duckworth.	S. G. Stevens.
25 "	2111	The Virginia Colored Deaf, Dumb & Blind Institute, Incorporated.	Petersburg.	5,000	J. E. Young.	C. T. Wilkison.
26 "	2113	Oak Hill Cemetery Company Incorporated.	Richmond.	5,000	W. T. Johnson.	Giles B. Jackson.
8 Nov'r	2116	The Cumberland Bank Incorporated.	Fredericksburg.	5,000	Henry Warden.	R. P. Whitner.
25 Oct'r	2117	Powell Trust Company Incorporated.	Cumberland.	25,000	K. T. Crawley.	J. H. Kidwell.
25 "	2118	Arcade Social Club Incorporated.	Newport News.	100,000	A. L. Powell.	J. E. T. Hunter.
25 "	2119	The Alma Mater Black Company, Incorporated.	Manchester.	50,000	R. M. Shipp.	John Walke.
2 Nov'r	2120	Falae Cape Gunning Club, Incorporated.	Harrisonburg.	57,500	W. H. Edwards.	Robert Grattan.
8 "	2122	The Franklin Laundry Company, Incorporated.	Norfolk.	5,000	George H. Lyman.	W. J. F. Rigelow.
25 Oct'r	2123	City Hall Plume Realty Corporation.	Richmond.	5,000	J. R. Shearin.	John O. Williams.
1 Nov'r	2125		Norfolk.	50,000	J. W. Perry.	J. M. Williams.

2	Nov'r	2128	The Young Men's Christian Association of Suffolk, Virginia		Suffolk	J. E. West	John B. Planner.
1	"	2129	E. C. Brown, Incorporated	\$ 50,000	Newport News	E. C. Brown	C. M. McIntyre.
1	"	2130	The Benevolent Association of Black Men of America		Portsmouth	D. W. Phillips	John W. Barnes.
31	Oct'r	2131	Albemarle Club	5,000	Richmond	Watson M. Myers	Clyde W. Saunders.
2	Nov'r	2132	Triopolis Land & Improvement Company, Incorporated		Norfolk	H. A. Irving	G. L. Stevens.
2	"	2133	Dodson Hotel Corporation	15,000	Norfolk	L. Berry Dodson	Robert W. Tomlin.
4	"	2134	The Review Publishing Company, Incorporated	25,000	Norfolk	T. C. Easterling	Joseph W. McCann.
7	"	2135	Granby Boulevard Realty Corporation	50,000	Norfolk	J. W. Hough	T. M. Bellamy.
4	"	2136	Cashon Hardware Company, Incorporated	20,000	Petersburg	C. C. Cashon	J. R. W. Smith.
4	"	2137	Colross Lumber Company, Incorporated	15,000	Suffolk	W. S. Johns	Kensley Johns, Jr.
15	"	2138	German Building & Investment Company, Incorporated	25,000	Roanoke	James P. Woods	C. M. Armes.
4	"	2139	Richmond Manufacturing Company, Incorporated	25,000	Richmond	Edgar Allan, Jr.	G. J. Snyder.
7	"	2140	Roanoke Eagles Home, Incorporated	52,000	Roanoke	C. S. Johnson	Charles W. Hays.
7	"	2141	Virginia Baking Company, Incorporated		Richmond	George Smith	R. S. Christian, Jr.
7	"	2142	The American Lending & Lending Machine Company, Incorporated		Alexandria	Edwin C. Clark	Joseph W. Craig.
7	"	2143	Brown Paper Company, Incorporated	100,000	Roanoke	J. W. Bryant	F. R. Porter.
8	"	2144	Home Steam Laundry Company, Incorporated	50,000	Norton	M. Cousins	E. H. Kliger.
9	"	2145	Washington Safe Deposit Company, Incorporated	5,000	Alexandria	William A. Gordon	Samuel Cross.
14	"	2146	The Louisa Pin Company, Incorporated	120,000	Front Royal	B. L. Hoover	M. J. Fulton.
8	"	2147	Norfolk Mineral Water Company, Incorporated	10,000	Norfolk	J. W. Jordan, Jr.	J. P. Buxton.
11	"	2148	Peter State Telephone Company	1,000	Tazewell	J. W. Chapman	George Wolfe.
8	"	2149	Essex Manufacturing Company, Incorporated	23,000	Norfolk	T. H. Pace	W. H. Burt.
11	"	2150	Phenix Investment Company, Incorporated	50,000	Alexandria	Mark H. Barnum	E. W. Morcock.
11	"	2151	Belmont Day & Company, Incorporated	50,000	Norfolk	H. C. Davis, Jr.	L. R. Britt.
8	"	2152	Interstate Street Railway Company	6,000	Bristol	Hackley Morrison	D. Meade Bernard.
8	"	2153	The Trustees of the Fortne Lathrop Page Literary & Charitable Fund, Incorporated		Beaver Dam	Thomas N. Page	Rosewell Page.
9	"	2154	Wilson Lumber & Manufacturing Company, Incorporated		Edinburg	W. A. Wrenn	J. F. Holtzman.
14	"	2155	The Shenandoah Valley Hunt Club	10,000	Staunton	John H. Blackburn	C. E. Taylor.
15	"	2156	Red Lead & Graphite Paint Corporation	50,000	Pounding Mill	G. H. Legend	James L. Davenney.
29	"	2157	Palm Beach, Incorporated	10,000	Norfolk	Thodore A. Brown	George W. VanPelt.
11	"	2158	Joseph Jefferson Memorial Association		Richmond	A. I. Montague	T. M. Wortham.
11	"	2159	The Bank of Powhatan, Incorporated	25,000	Powhatan	I. W. Kidwell	I. H. Kidwell.
10	"	2160	Norfolk Athletic Corporation	10,000	Norfolk	Otto Wells	Moe Levy.
11	"	2161	Suffolk W and Wicks Corporation	5,000	Suffolk	John A. Ashburn	T. Jackson Eley.
11	"	2162	Southern Drug Company, Incorporated	50,000	Norfolk	J. A. McCarrick	Julian P. Mowry.
14	"	2163	The Mineral Mirror, Incorporated	2,000	Mineral	M. B. Quisenberry	James G. Boxley.
14	"	2164	Fairfax Realty Corporation	100,000	Norfolk	George W. Day	D. L. Groner.
14	"	2165	South Atlantic Pharmaceutical Company, Incorporated	50,000	Richmond	T. A. Miller	W. E. Brown.
18	"	2166	Buckingham Social Club		Richmond	Lease J. Murphy	John Lewis.
14	"	2167	Hampton Roads Traction Company	500,000	Hampton	Horace A. Doan	W. D. Browning.
13	"	2168	Little Bay Oyster Company, Incorporated	16,000	Norfolk	Henry Kirm, Jr.	Rufus Kirm.
14	"	2169	Falitz Brown Company, Incorporated	50,000	Courtland	L. C. Falitz	J. W. Falitz.
15	"	2170	Warren Wellford Company, Incorporated	25,000	Roanoke	C. F. Byrne	W. Wellford.
15	"	2171	Cameron Stove Company, Incorporated	50,000	Richmond	Barlow H. Cameron	A. Anderson, Jr.
16	"	2172	Petersburg Leather Company, Incorporated	50,000	Petersburg	John Watson	George W. Watson.

LIST OF CHARTERS ISSUED - CONTINUED.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
16 Nov'r	2177	The Dovesville Mutual Telephone Company...	Dovesville.	\$ 5,000	Stram May.....	L. P. Sowder.
17 "	2178	H. Crocker Corporation	Norfolk.....	5,000	H. Crocker.....	B. Jacobs.
17 "	2179	The Petersburg Domestic Training School, Incorporated	Petersburg.....	10,000	John G. Harris.....	John G. Harris.
17 "	2180	The Standard Supply Company, Incorporated	Newport News	15,000	J. White Chandler	R. H. Brushwood.
18 "	2182	Specialty Construction Company, Incorporated	Norfolk.....	10,000	J. T. McMahon.....	Samuel P. White.
21 "	2183	Paper Stock Corporation	Norfolk.....	5,000	W. T. Barron.....	Thomas W. Shelton.
18 "	2184	The Caroline Jewelry & Optical Company, Incorporated	Bowling Green.....	10,000	A. B. Chandler, Jr.....	T. R. Proctor.
21 "	2185	Covington Brick Company, Incorporated	Covington.....	10,000	Mary E. Clark.....	Isaac Clark.
21 "	2287	Virginia Pyrites Company, Incorporated	Alexandria.....	100,000	Jacob D. Kline.....	Edward L. Pittom.
21 "	2188	Emporia Agriculture Fair Association, Incorporated	Emporia.....	10,000	Gordon L. Vincent.....	E. B. Goodwyn.
21 "	2189	J. J. Boxley & Son, Incorporated	Roanoke.....	10,000	J. J. Boxley.....	H. H. Robinson.
21 "	2190	Seaboard Manufacturing & Sales Company, Incorporated	Norfolk.....	50,000	W. W. Starke.....	T. S. Garnett, Jr.
24 "	2191	The Norfolk Employment Association Incorporated	Norfolk.....	5,000	A. Lee Rawlings.....	F. B. Pond.
22 "	2192	Courtland Emporia Telephone Company	Dreweyville.....	5,000	D. B. Drewry.....	F. P. Pope.
22 "	2193	The Philadelphia Real Estate & Burial Association, Incorporated	Franklin.....	10,000	M. C. Holland.....	W. B. Holland.
23 "	2194	North American Export Company, Incorporated	Alexandria.....	50,000	Harvey P. Wellman.....	Frederick B. Neve.
23 "	2195	G. T. W. Kern Incorporated	Richmond.....	5,000	David Meade White.....	M. E. Kern.
23 "	2196	Dixie Furniture Company, Incorporated	Danville.....	10,000	C. S. Reams.....	L. P. Thompson.
24 "	2198	F. C. Horniger & Brother, Incorporated	Richmond.....	15,000	F. C. Horniger.....	L. O. Boone.
23 "	2199	Powhatan Real Estate Company, Incorporated	Powhatan.....	15,000	Haskins Hobson.....	Peter G. Miller.
23 "	2200	Victoria Hotel Corporation	Norfolk.....	75,000	Burruss Corporew.....	Alan G. Burrow.
27 "	2201	Security & Equity Bond Company of Virginia, Incorporated	Petersburg.....	200,000	George Cameron, Jr.....	F. Harvey Plummer.
23 "	2202	Old Dominion Bridge & Construction Company, Incorporated	Lynchburg.....	300,000	Walker Pettyjohn.....	A. R. Long.
23 "	2203	Willoughby Residence Corporation	Norfolk.....	50,000	M. L. Euse.....	W. J. Atwood.
23 "	2204	The Old Dominion Protective Association, Incorporated	Alexandria.....	.....	J. Russell Barbee.....	Edmund B. Waller.
8 Dec'r	2205	The Daughters of Friendship & Charity	Norton.....	.....	Dora B. Thompson.....	Alice Huneycutt.
23 Nov'r	2206	Kline, Goodwin & Throop, Incorporated	Norfolk County.....	20,000	H. E. Kline.....	H. B. Throop.
23 "	2207	The Cuban Trust Company, Incorporated	Richmond.....	100,000	William Lehman.....	W. O. Patterson.
23 "	2208	Southern Butter, Cheese & Egg Company, Incorporated	Norfolk.....	25,000	F. H. Hobbs.....	M. L. Brown.
23 "	2209	Cuthbert Brothers, Incorporated	Petersburg.....	50,000	W. H. Cuthbert.....	James E. Cuthbert.
23 "	2210	Colonna Dry Dock Company, Incorporated	Norfolk.....	200,000	James I. Crandall.....	Jay C. Howell.
23 "	2211	Betta Hayden Construction Company, Incorporated	Norfolk.....	200,000	L. B. Betts, Jr.....	M. C. Elliott.

6	Dec'r	2212	The Morotock Tobacco Works, Incorporated	Danville.....	\$ 25,000	W. C. Hurt.....	Robert G. Smith.
4	"	2213	Newport News Sunday School Union, Incorporated	Newport News.....		DeWitt Craze.....	W. B. Colonna.
4	"	2214	Gwathmey-Mackall Engineering Company Incorporated	Norfolk.....	50,000	W. W. Gwathmey.....	C. O. Mackall.
4	"	2216	The Charlottesville Lumber Company, Incorporated	Charlottesville.....	40,000	J. M. Robertson.....	Charles Edgar.
7	"	2217	Thomas Jefferson Eating Club Incorporated	Charlottesville.....		E. M. Daniel.....	C. S. Venable.
4	"	2218	The Crow Paper Company Incorporated	Norfolk.....	15,000	W. G. Dalby.....	B. G. Pollard.
6	"	2220	The Abingdon Hospital Incorporated	Abingdon.....	10,000	T. P. Thies.....	E. T. Brady.
4	"	2221	The Mutual Benefit Society of Washington, D. C., Incorporated	Alexandria.....	5,000	John Greene.....	W. E. Burchfield.
5	"	2222	The Dayton Land & Improvement Company, Incorporated	Dayton.....	10,000	George W. Hedrick.....	W. H. Weller.
4	"	2223	The National Amusement Company Incorporated	Richmond.....	100,000	Samuel Stewart.....	Benjamin Stults.
5	"	2225	The Waugh Construction Company, Incorporated	Everetts.....	20,000	George E. Waugh.....	H. M. Waugh.
6	"	2226	The Bank of Appalachia, Incorporated	Appalachia.....	50,000	R. W. Holly.....	G. E. Head.
8	"	2228	Lynchburg Skating Rink Company Incorporated	Burkeville.....	10,000	J. L. Bradshaw.....	S. J. Babcock.
4	"	2229	W. H. Hoffmaster Company, Incorporated	Norfolk.....	15,000	W. H. Hoffmaster.....	B. F. Hoffmaster.
6	"	2230	Carolina Investment Company Incorporated	Norfolk.....	100,000	H. R. Leonard.....	Leonard Vyne.
6	"	2231	The Norfolk Commission Company, Incorporated	Norfolk.....	5,000	George W. Watson.....	T. M. Banderlin.
6	"	2232	Finch Whitlock Company, Incorporated	Richmond.....	50,000	J. W. Finch.....	W. M. Whitlock.
13	"	2234	The Star of Zion Banking & Trust Association, Incorporated	Salem.....	10,000	Daniel W. Baker.....	W. A. Gilliam.
11	"	2236	State Bank of Pamplin Incorporated	Pamplin City.....	15,000	W. P. Venable.....	C. M. Warren.
8	"	2237	Smithport Extra T Company Incorporated	Damascus.....	100,000	J. E. Rooney.....	C. A. Barker.
11	"	2238	Virginia Pipe & Foundry Company, Incorporated	Richmond.....	50,000	T. S. Wheelwright.....	H. R. Wray.
8	"	2239	Franklin-Live Stock Company Incorporated	Franklin.....	50,000	J. H. Holland, Jr.....	J. F. Bryant, Jr.
11	"	2240	The Lucas Company Incorporated	Norfolk.....	100,000	H. L. Smith.....	E. R. Baird, Jr.
11	"	2241	Carolina Export Company Incorporated	Norfolk.....	15,000	R. J. Camp.....	John R. Walker.
16	"	2242	Virginia Lime Company, Incorporated	Richmond.....	5,000	W. E. Carson.....	Warner Moore.
13	"	2243	Norfolk Home Building & Loan Association, Incorporated	Norfolk.....	50,000	L. H. Reynolds.....	C. C. Dogan.
15	"	2244	Buchanan Investment Company, Incorporated	Buchanan.....	15,000	O. C. Huffman.....	J. E. Schultz.
13	"	2245	Catholic Beneficial Society Incorporated	Lynchburg.....		John R. Gilfoyle.....	J. P. McCarron.
15	"	2246	Roanoke Transfer & Cab Company Incorporated	Roanoke.....	20,000	F. H. Green.....	G. B. Townsend.
18	"	2247	Garnett-Pinkett Shoe Company Incorporated	Norfolk.....	100,000	O. O. Cooper.....	W. H. Garnett.
15	"	2248	The Portsmouth Cotton Mills Incorporated	Portsmouth.....	40,000	J. T. Parker.....	George R. Parrish.
16	"	2249	Virginia Navy Works Incorporated	Berkley.....	15,000	T. H. Synon.....	William Tillotson.
19	"	2250	The Kyr Kat Club of Warrenton, Virginia	Warrenton.....		May Maddux.....	Virginia P. Slater.
16	"	2251	Bundling McNeel Real Estate Company Incorporated	Richmond.....	25,000	J. G. M. Neal.....	I. L. Bundling.
19	"	2252	The City Club of Richmond, Virginia Incorporated	Norfolk.....	1,000	W. W. Benjamin.....	John H. Smith.
19	"	2254	Jamestown Land Corporation	Richmond.....	21,000	Thomas J. Powell.....	W. J. Atwood.
19	"	2255	Cheapeake Launch & Motor Company Incorporated	Norfolk.....	15,000	F. W. McCullough.....	F. W. Culppeper.
18	"	2256	The Brassar Company Incorporated	Richmond.....	50,000	P. G. Seward.....	Stanton Plicher.
19	"	2259	Strathmore Orchard Company	Mount Jackson.....	200,000	F. H. Wismer.....	F. E. Wisner.
23	"	2260	C. H. Tigges Incorporated	Norfolk.....	25,000	Charles H. Diggs.....	E. Benson Ives.
19	"	2261	The Horrocks Company Incorporated	Norfolk.....	50,000	George S. Pace.....	John N. Webb.
27	"	2262	The Burton System Incorporated	Richmond.....	100,000	W. S. Burton.....	W. W. Workman.
27	"	2264	Bank of Stuart Incorporated	Stuart.....	25,000	T. L. Clark.....	Eugene Lewis.
22	"	2265	International Farm Agency, Incorporated	Lynchburg.....	15,000	J. Coles Clay.....	A. V. Thomas.
22	"	2266	Purcell-Papery Company Incorporated	Purcellville.....	15,000	J. D. Dillon.....	George W. Case.
22	"	2267	F. W. Smith Electric Company, Incorporated	Norfolk.....	10,000	J. W. Smith.....	R. N. Scott.
27	"	2268	Realty Holdings Corporation	Roanoke.....	10,000	A. S. Crawford.....	Frank M. Butt.

LIST OF CHARTERS ISSUED—CONTINUED.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
27 Dec'r	2270	The Will White Dry Goods Company, Incorporated....	Lynchburg	\$ 7,000	W. J. White.....	W. Raymond Bose.
"	2272	Dan River Telephone Company.....	Turbeville	5,000	A. E. Wilkens.....	John A. Owen.
"	2275	Cumple Pharmacy, Incorporated.....	Newport News	25,000	J. P. H. Coleman..	A. L. Alston.
"	2276	Edgewater Home Building Corporation.....	Norfolk	50,000	M. McKinn.....	R. S. Jeffries.
"	2277	The Newsoms Mercantile Company, Incorporated.....	Newsoms	15,000	John P. Person.....	J. L. Barham.
"	2278	Apian Corporation.....	Norfolk	100,000	M. L. Cornick.....	A. W. Cornick.
"	2280	Jamestown Realty Corporation.....	Norfolk	50,000	George E. Clarke..	R. S. Ashlin.
"	2281	Buena Vista Mercantile Company, Incorporated.....	Buena Vista	5,000	Robert Green.....	Stuard Franklin.
"	2283	Emporia Realty Company, Incorporated.....	Emporia	50,000	G. L. Vincent.....	E. Peyton Turner.
"	2284	Williams & Hedgecock & Fontaine Incorporated.....	Martinsville	25,000	E. L. Williamson..	R. A. Fontaine.
"	2285	Shellings & Snellings, Incorporated.....	Norfolk	25,000	H. W. Snellings..	J. E. Snellings.
"	2286	The Macnamara Syndicate, Incorporated.....	Norfolk	5,000	S. Macnamara.....	C. E. Sims.
"	2287	Lowmbla Heights Corporation.....	Norfolk	150,000	M. P. Cland.....	Charles J. Kinsey.
"	2288	The W. S. Jenkins Company, Incorporated.....	Leesburg	100,000	Joseph M. Fox.....	C. Shawen.
"	2289	The W. H. Harris Grocery Company, Incorporated.....	Richmond	50,000	W. H. Harris.....	J. D. Berger.
"	2291	McKusick County Park, Incorporated.....	Clintwood	50,000	H. O. Morrieon....	J. F. Johnson.
"	2292	Calverne Drug Company, Incorporated.....	Lynchburg	10,000	C. R. Claiborne....	John C. Canada.
"	2293	The Patent Fire Hot Water Heating Company of Washington, D. C., Incorporated.....	Alexandria	150,000	H. T. Oeterdinger..	Harry Gardner.
"	2296	Cathedral Heights Land Corporation.....	Richmond	100,000	A. R. Ellerson.....	W. H. Urquhart.
"	2297	C. W. Fentress & Company, Incorporated.....	Norfolk	50,000	C. W. Fentress....	H. H. Shipp.
"	2298	Frederick & Engineering Corporation.....	Norfolk	100,000	G. E. Williamson..	Augustin R. Curtin.
"	2299	Bureau Life Insurance Company, Incorporated.....	Richmond	300,000	R. L. Biddle.....	J. W. Walker.
"	2300	Hotel Fairfax Corporation.....	Norfolk	50,000	B. J. Lowenberg....	Moses Stern.
"	2304	The Washington Luna Park Company, Incorporated.....	Alexandria	165,000	Frederick H. Treat..	John W. Pittcock.
"	2307	H. D. Thacker Trunk & Bag Company, Incorporated....	Petersburg	25,000	H. D. Thacker.....	Richard Carr.
"	2308	The D. A. Langhorne Company, Incorporated.....	Lynchburg	75,000	J. L. Pitts.....	Gray Langhorne.

List of Charter Amendments Issued During Year 1905.

LIST OF CHARTER AMENDMENTS ISSUED BY THE STATE CORPORATION COMMISSION FROM 1st JANUARY TO 31st DECEMBER, 1905, INCLUSIVE.

Date.	No.	NAME.	Location Principal Office.	Met Minimum Capital	President.	Secretary.	Character of Amendment.
6 Jan'y	1364	American Hygienic Brick Tile Fireproofing Company, Inc.	Riverside Park	\$ 1,000,000	D. Wiley Anderson	W. L. Yeager . .	Changing location of principal office
5 "	1365	The Richmond Beneficial Insurance Co.	Richmond	15,000	Edw. F. Johnson.	John T. Taylor...	Capital increased.
6 "	1367	Robert Johnson Dental Manufacturing Company, Inc.	Norfolk	50,000	Robert Johnston	A. V. Callie.....	.....
6 "	1368	Richmond Locomotive Works.....	Richmond.....	1,370,000	A. J. Pitkin.....	Leigh Best.....	Limitation of real estate.
11 "	1369	The Chesapeake Western Railway.....	Harrisonburg...	50,000,000	R. McM. Gillespie	W. H. Hall.....	Extending time for completion
24 March	1386	Hampton Co-operative Building Association	Hampton.....	1,000,000	J. F. Rowe.....	W. J. A. Cummings	To do regular Building and Loan business and to invest surplus over \$2,000.00.
16 Jan'y	1388	Southwest Virginia Mineral Land Co...	Norfolk	100,000	Barton Myers....	Robt. F. Baldwin	Decreasing maximum capital.
13 "	1391	Grand United Order of Galilean Fishermen's Consolidated Bank & Enterprise Insurance or Endowment & Mercantile Company of the National Grand Tabernacle of the Grand Gulf of Galilean Fishermen of Baltimore City, Maryland	Hampton	100,000	T. H. Shortis.....	John H. Robinson	Capital increased.
16 "	1392	Robert Harding Company, Inc.	Richmond.. . .	41,000	E. L. Fell.....	E. N. Newman...	Capital increased.
7 Feb'y	1396	Rockingham Meat Manufacturing Company, Incorporated	Harrisonburg. . .	10,000	E. D. Davis.....	C. G. Price.....	Powers changed and also to engage in general mercantile and grocery business.
25 Jan'y	1398	The Buena Vista Plaster Company.....	Saltsville.....	100,000	James L. White..	W. B. Robertson.	Maximum capital decreased.
31 "	1399	The Amherst Development Company...	Amherst	50,000	Robert Tait.....	R. I. Bosman.....	Capital decreased.
8 Feb'y	1399	Home Permanent Building Association.	Portsmouth	1,000,000	W. G. Parker . . .	John L. Watson...	Capital increased.
25 Jan'y	1400	Montague Manufacturing Company . . .	Richmond.....	50,000	J. J. Montague...	J. L. Phippen...	Capital decreased.
20 "	1404	Great Falls & Old Dominion Railroad Co.	Alexandria.....	2,000,000	Robert D. Weaver	J. H. Franklin...	Capital increased.
25 "	1417	The Watt Plow Company	Richmond.....	100,000	A. C. Sinton.....	Jas. J. Sutton....	Capital increased.
25 "	1418	The Dan Valley Mills.....	Danville.....	100,000	James I. Pritchett	William B. Hill..	Rights increased.

LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock	President.	Secretary.	Character of Amendment.
25 Jan'y	1422	The Mutual Aid & Investment Society of America	Richmond.....	.....	M. F. Johnson....	W. A. Polndexter	.....
27 "	1425	The Forest Hill Park Land Company	Manchester	\$ 20,000	Jas F Bradley....	H. C. Beattie ..	Capital decreased.
30 "	1431	J. A. Grigg Shoe Company.....	Richmond.....	25,000	J. R. Ward.....	J. W. Peatross...	Minimum capital decreased
20 Feb'y	1443	Clifton Forge Mining & Development Company	Richmond	110,000	Wm. H. Palmer..	Geo. K. Anderson	Capital decreased.
10 "	1445	Chamber of Commerce of the City of Roanoke, Virginia.....	Roanoke .....	.....	B. P. Huff.....	E. B. Jacobs.....	Changing number of Direc- tors.
8 "	1446	The Charlottesville Perpetual Building & Loan Company.....	Charlottesville....	75,000	H. M. Gleason....	Walter Dinwiddie	Capital decreased.
17 "	1464	St. Joseph's School for Colored Chil- dren, name changed to Franciscan Sisters of Norfolk City, Virginia, In- corporated	Norfolk .....	.....	Mary V. Cuddy....	Mary V. Cuddy....	.....
18 "	1470	Universal Spring Motor Corporation	Suffolk	600,000	C. A. Shoop ..	I. A. Luke.....	Capital increased.
20 "	1473	Roanoke Ice & Coal Company incor- porated name changed to Consoli- dated Ice Company, Incorporated.....	Roanoke	50,000	J. A. Fishburn....	W. F. Nottingham	.....
15 "	1474	Patterson Land & Improvement Co Roaring Fork Railroad Company.....	Wachapreague ..	50,000	Henry Whelen, Jr	Sidney G. Fisher.	Capital decreased.
23 "	1477	.....	Blackwood....	100,000	Calvin Pardee ..	J. L. Hetler ..	Increasing powers and rights.
1 March	1492	Southern Branch Drawbridge Company The Virginia Lumber Company, Incor- porated.....	Norfolk	14,000	F. Richardson...	H. L. Page	Capital increased.
2 "	1493	Washington, Alexandria & Mount Ver- non Railway Company.....	Charlottesville....	100,000	J. H. Lindsay	W. F. Long.....	Minimum capital decreased
24 Feb'y	1499	.....	Mount Vernon...	1,500,000	S. W. Ffolkes...	John W. Pinnoch	Par value of shares in- creased.
24 "	1500	Washington, Alexandria & Mount Ver- non Railway Company	Mount Vernon. .	1,600,000	B. W. Ffolkes...	John W. Pinnoch	Capital increased.
7 March	1503	Peoples Bank of Commerce and Sav- ings, name changed to Bank of Com- merce and Trust.	Richmond .....	.....	O. J. Sands.....	C. A. Peple	Also capital increased.
2 "	1507	Bergain Furniture Company, incorpo- rated, name changed to Meenor Fur- niture Company, Incorporated.....	Lynchburg	50,000	J. G. Meenor	W. S. Fleenor....	Capital increased.
3 "	1512	Blackstone & Lunenburg Railroad Co.	Blackstone	50,000	Freeman Epes...	T. M. Dillard....	Thus for completion ex- tended.
7 "	1516	Southside Telephone Company.....	Hampden-Sidney	25,000	P. Winston.	R. W. Venable.	Capital increased.

21 March	1620	Martinsville Grocery Company, Inc.....	Martinsville ..	\$ 25,000	J. C. Greer.	T. H. Self.....	Minimum capital stock stated
"	1524	Virginia Trust and Charter Corporation name changed to Virginia Corporation, Incorporated	Richmond	15,000	J. D. Patton	A. B. Alsop	Capital decreased.
"	1531	Bank of Wytheville	Wytheville.....	50,000	R. S. Bayers.....	C. W. Gleaves	Capital increased.
"	1534	Holbeck & Hunt Thompson Company	Danville	20,000	W. P. Rodnett	C. B. Clements	Powers changed.
"	1540	Cape Fear Lumber Company	Norfolk	200,000	E. N. Wiley.....	C. C. Vaughan, Jr	
"	1543	The Jefferson Inn Company Incorporated	Charlotteville.....	140,000	C. H. Lawrence	James R. Hayden	Minimum capital decreased
"	1551	Exchanges Lumber Company	Keanoke.....	50,000	T. W. Goodwin.....	S. W. Jamison.....	Powers changed
"	1558	Westover Company	Norfolk	65,000	Thomas A. Jones.....	John S. Jenkins	Capital decreased.
"	1579	Peterson Paper & Type Company name changed to American Type Foundry Company, Incorporated	Richmond	15,000	E. C. Pelouze.....	T. J. Dance	Extending time for completion.
"	1591	Virginia Fredericksburg & Western Railroad Company	Irrington	100,000	Wm. E. McLean.....	W. McD. Lee.....	
7 April	1584	Guarantee Building, Loan & Trust Company of Richmond, Virginia, name changed to Guarantee Building Corporation	Richmond	200,000	Wm. C. Camp	Geo. C. Jefferson.....	Name changed and capital decreased
"	1587	Augusta Manganese Company, Incorporated	Staunton.....	50,000	G. S. Rosenberger	E. I. Makie.....	Capital increased.
"	1596	Monticello Realty Company	Norfolk	175,000	D. Lowenberg.....	Caldwell Hardy.....	Capital decreased.
"	1598	The City Home of the City of Norfolk, name changed to Woman's Christian Association Incorporated, Norfolk, Virginia	Norfolk		Jane S. Lauder.....	Mae W. Freeman.....	Capital increased
"	1612	H. C. Williams & Company	Norfolk	150,000	H. G. Williams.....	W. C. Ferebee	Increase in capital.
"	1619	Snowville Mercantile Company	Snowville.....	10,000	W. J. Hawley.....	E. L. Bill	Capital increased.
"	1620	Hon. & Acetylene Light Company	Lyachburg.....	100,000	C. H. Almond	G. A. Diuguid, Jr.....	
"	1636	Eagle Shoe Co., name changed to Putney Shoe Manufacturing Co., Inc.	Newport News.....	300,000	J. H. Patteson, Jr	E. T. Hoover.....	Minimum capital decreased
"	1642	Winchester & Washington City Ry Co.	Winchester	300,000	S. H. Hansbrough	Shirley Carter	Changing date of annual meeting.
"	1648	Williamsburg Knitting Mill Company.	Williamsburg.....	80,000	E. W. Warburton	H. S. Bird	
"	1661	Peerless Can Manufacturing Company, Incorporated	Richmond	25,000	A. F. Gaw, Jr.....	J. J. Roberts.....	Changing location of principal office.
"	1665	Oakey Wagon Company name changed to Salem Wagon Company Incorporated	Salem	25,000	E. E. Hughes.....	J. L. Richardson	Capital decreased.
2 May	1669	Monticello Wine Company	Charlotteville ..	50,000	H. E. Magruder	D. B. Snow.....	
28 April	1672	Southern Bell Telephone & Telegraph Company of Virginia	Richmond	2,500,000	W. T. Gentry	D. I. Carson.....	Capital increased.
"	1673	Staunton Mutual Telephone Company.	Staunton.....	50,000	William Patrick	Chas. E. Taylor	Capital increased.
1 May	1674	Norfolk Ice Corporation	Norfolk	80,000	George W. Dey.....	W. W. Chamberlaine	Capital decreased.
2 "	1677	David Pender Grocery Company	Norfolk	25,000	David Pender.....	D. E. Davidson.....	Capital increased.
2 "	1689	Greensville Timber Company, Incorporated	Emporia.....	100,000	G. L. Vincent.....	W. F. Deal.....	Capital increased.

LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock	President.	Secretary.	Character of Amendment.
5 May 10 "	1693 1699	Hampton Roads Yacht Club..... Atlantic Permanent Building and Loan Association of the Town of Berkley, in the County of Norfolk and State of Virginia	Norfolk	\$ 7,000	J. Leon Wood...	W. J. C. Stockley.	Capital increased.
10 "	1700	Harris & Shafer Company.	Berkley	200,000	George W. Jones	W. B. Dougherty.	Capital increased.
6 "	1704	Jefferson Hotel Company.	Alexandria.	700,000	Edwin Harris ...	C. A. Shafer	Capital decreased.
10 "	1706	The Palmer Thomas Lumber Company, Incorporated	Richmond.....	84,000	.....	H. L. Campbell	Capital decreased
13 "	1718	C. S. Peers Company, Incorporated, name changed to Peers & Owens Com- pany, Incorporated	Abingdon....	50,000	Chas. F. Palmer..	George M. Akers	Change of location of prin- cipal office.
20 "	1726	The Bullback Corporation of Norfolk...	Richmond	16,000	C. S. Peers.....	Ashby B. Pyle....	Also capital reduced.
25 "	1732	The Dan River Power & Manufactur- ing Company	Norfolk	20,000	C. McI. Tunstall.	E. W. Curtis ..	Capital decreased.
19 "	1735	Richmond Plumbing & Mantel Company	Danville.	2,500,000	R. A. Schoolfield	H. R. Fitzgerald.	Capital increased
			Richmond	25,000	J. G. Davidson...	H. T. Burnley ...	In regard to proportion of preferred and common stock.
22 "	1736	National Electrical Supply Company...	Alexandria ..	100,000	E. C. Graham....	J. E. Mayfield	Capital increased.
17 June	1770	The Virginia Hotel Company.	Culpeper.....	10,000	Lewis P. Nelson..	Joseph B. Gorrell	Capital decreased.
2 "	1781	Truitt-Vincent Company	Emporia	75,000	G. W. Truitt.....	W. F. Deal. ..	Capital increased.
5 "	1782	Virginia Guaranty & Trust Corporation.	Newport News...	100,000	W. E. Cottrell	W. R. Perkins....	Authorized to issue pre- ferred stock.
8 "	1783	Virginia Guaranty & Trust Corporation	Newport News...	200,000	W. E. Cottrell	W. R. Perkins....	Capital increased
2 Aug't	1794	Laurel Fork Telephone Company	Laurel Fork....	10,000	C. M. Marshall...	J. W. Marshall...	Capital increased.
7 June	1797	Great Falls & Old Dominion Railroad Company	Rosslyn	2,000,000	John Leetch.	J. H. Franklin...	Extension of powers.
13 "	1807	The Atlantic Shook & Lumber Com- pany.	Berkley	50,000	C. W. Rockefeller	Thomas Black...	Capital increased.
24 "	1809	Basic City Building & Investment Com- pany	Basie City.....	15,000	J. N. McFarland.	J. Frank Wilbon..	Capital decreased.
14 "	1812	Richmond Hospital Association, name changed to Richmond Hospital and Medical College and Training School for Nurses Incorporated	Richmond	10,000	R. F. Tabell.....	D. A. Ferguson...	.....
14 "	1816	Putney shoe Manufacturing Company, Incorporated	Newport News...	300,000	J. H. Patterson, Jr	E. T. Hoover.	Authorizing preferred stock.

19 June	1822	The Mineral State Bank, Incorporated.	Mineral	\$ 25,000	W. J. Coleman...	J. B. Wooddy...	In regard to election of directors.
22 "	1824	Hotel Carroil Company.....	Lynchburg.....	125,000	J E. Gannaway.	G. H. Williams....	Capital increased.
29 "	1840	Roeney Iron & Lumber Company, Ltd ited	Rosney.....	40,000	Frank T. Shaw...	C. T. Raifsnider, Jr.	Capital decreased.
27 "	1849	Bank of Smithfield.....	Smithfield	100,000	Jas P. Andrews.	A. S. Harrett	Capital increased.
27 "	1851	The Washington Fertilizer Company...	Alexandria	150,000	Jno F. Wilkins..	Louis Beyer, Jr...	Increase of capital.
27 "	1852	Tabb-Bentley Company Incorporated, name changed to The Hethelinger Company Incorporated	Hampton	50,000	Robt. T. Mason..	Paul Tabb.....	.....
1 July	1854	The Vaughan Construction Company, Incorporated name changed to Vaughan Construction Company, In- corporated	Roanoke	100,000	L. H. Vaughan..	J. L. Vaughan...	Change of location of prin- cipal office.
14 "	1854	The Chesapeake Fishing & Gun Club of Elizabeth City County, Virginia.....	Norfolk	1,000	Leo Schultz	Emil Fraensel....	.....
12 "	1874	Virginia Land Company.....	Roanoke	5,000,000	J. H. Dingee....	J. M. Wirgman..	Preferred stock decreased.
10 "	1882	Bank of Pocahontas.....	Pocahontas	50,000	Isaac T. Mann...	C. M. Galway....	Capital increased.
14 "	1888	Richmond Horse Show Association.....	Richmond	20,000	J. T. Anderson..	W. O. Warthen..	Increasing number of direc- tors.
16 "	1886	The Port Norfolk Land Company.....	Portsmouth.....	27,500	G. W. Smith, Jr.	J. Irvin Bitner...	Capital stock decreased.
24 "	1902	Tazewell Coal & Iron Company	Tazewell.....	194,285.68	Joe S. Gillespie..	Geo. W. Gillespie	Capital decreased.
28 "	1909	John L. Roper Lumber Company	Norfolk	1,004,000	John L. Roper...	W. B. Roper....	To increase real estate hold- ings.
1 Aug't	1913	Walker Sigourney & Fardon Incorpo- rated, name changed to Sigourney & Fardon, Incorporated	Richmond	5,000	D. P. Sigourney..	Frank G. Fardon..	.....
20 July	1914	Blair Kuehl Glass Company, Incorpo- rated	Manchester.....	10,000	Percy S. Risher..	W. H. Blair	Change of location of prin- cipal office.
4 Aug't	1923	Blue Ridge Overalls Company Eddy, Falk and American Trading Company, name changed to The American Trading Company of the Pacific Coast	Roanoke.....	25,000	S. D. Ferguson...	D. J. Breslin....	Capital increased.
7 "	1925	Interstate Coal & Iron Company.....	Norfolk	250,000	C. L. Shalnwald.	C. R. Morse	Capital decreased
17 "	1943	Beman Manufacturing Company, In- corporated	Bristol	600,000	B S Clark	John Mullen....	.....
24 "	1958	Emporia	Emporia	50,000	E. A. Beman.....	C W. Beman.....	Character of stock.
28 "	1964	Unaka Corporation	Bristol	50,000	G. L. Carter	J. C. Stone	Changing location of prin- cipal office.
29 "	1967	Dabney Brokerage Company The Richmond Beneficial Insurance Company	Newport News...	25,000	Geo R. Dabney..	G. E. Lester.....	Capital stock increased.
1 Sept'r	1969	The Union Gas Company	Richmond	10,000	E. F. Johnson...	John T. Taylor...	Capital stock decreased.
6 "	1969	Huff Andrews Moyer Company, name changed to Huff Andrews & Thomas, Incorporated	Richmond	200,000	Harry R. Tobey..	W. S. Seabury...	Capital increased
15 "	2008	The Richmond Beneficial Insurance Company.	Roanoke.....	100,000	B. P. Huff.....	L. Blair, Jr.. ....	.....
18 "	2011	.....	Richmond	10,000	E. F. Johnson....	Jno. T. Taylor...	Changing purpose.

LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Date.	No.	NAME	Location Principal Office.	Maximum Stock Authorized	President.	Secretary.	Character of Amendment.
21 Sept'r	2020	The Motor Transfer Company, Incorporated ...	Richmond	\$15,000	H. D. Eichelberger	Wm. C. Noland...	Changing value of shares of stock
3 Oct'r	2031	Standard Slate Corporation	Norfolk	125,000	A. A. Blow . . .	J. A. Pugh...	Capital increased
5 "	2034	Mason Park Land Company	Manchesser	50,000	B. T. Crump . . .	A. L. Adamson...	Capital decreased.
13 "	2035	Kerstone Coal & Iron Company	Big Stone Gap . . .	99,930	Geo. Burnham, Jr.	J. H. Dingee....	Capital decreased.
16 "	2077	Mankin Construction Company, Incorporated	Richmond	100,000	E. T. Mankin . . .	H. M. Magle....	Minimum capital increased.
24 "	2036	Henry County Telephone Company	Martinsville	7,500	W. O. Minter . . .	E. L. Williamson	Capital increased
23 "	2039	Roper Storage Company	Norfolk	15,000	John L. Roper . . .	W. B. Roper....	Capital decreased
19 "	2103	The Elizabeth River Railroad Company	Norfolk	500,000	E. A. Buell	C. Lee Dudley..	As to route and time to begin construction and operation.
24 "	2105	The American Beneficial Insurance Co.	Richmond	15,000	W. F. Graham....	Ben. H. Peyton..	Capital decreased.
31 "	2110	Norfolk Society for the Prevention of Cruelty to Children	Norfolk	850,000	L. T. Royter	W. H. Taylor.	Number trustees increased.
24 "	2112	Virginia Peninsula Railway	Newport News . . .	50,000	W. A. Post	C. M. Graves, Jr	Capital increased.
23 "	2114	The Farmville Mills	Farmville	50,000	E. H. Bliss	B. M. Bliss....	Capital decreased.
25 "	2121	Spotless Washing Machine Company, Incorporated name changed to Spotless Company Incorporated	Richmond	25,000	William Todd . . .	H. L. Cabell....	Also change in purposes.
2 Nov'r	2124	Kureka Social Club	Danville	500	A. Anthony, Jr.	A. Hierholzer....	Change of location of principal office
3 "	2127	Buchanan & Tazewell Railway Corporation	Whitewood	25,000	Leon Isaacson....	C. M. Crawford...	Fixing route of road.
5 Dec'r	2134	West End Land Company	Norfolk	38,000	G. Warren Smith	J. W. Wilcox...	Capital decreased.
7 Nov'r	2135	Butler & Bother Company	Richmond	300,000	A. St. Clair Butler	James T. Estes...	Capital decreased
11 "	2134	The Virginia Investment Association	Roanoke	2,360,000	J. A. Dingee . . .	J. M. Wirgman..	Decreasing maximum capital, also amount of preferred stock and price of same
11 "	2155	Lyon & Montague Company	Richmond	50,000	J. J. Montague....	C. H. Montague..	Readjustment of the proportion of preferred and common stock.
23 "	2151	The Elkton Lithia Water Company	Elkton	50,000	Walter H. Miller.	Vernon C. Miller	Capital decreased.
21 "	2155	The Pulaski Land & Improvement Company	Pulaski	212,500	J. H. Dingee....	J. M. Wirgman..	Capital decreased.
5 Dec'r	2157	Knights of Gideon Company, name changed to The Gideon Savings Bank, Incorporated	Norfolk	25,000	J. J. Mainor....	F. E. Puryear....	.....

5 Dec'r	2215	The Acetylene Company.....	Richmond	\$ 10,000	A. M. Lothrop....	M. Fletcher.....	Capital decreased and location of office changed.
2	2224	The Jackson's River Hunt Club of Bath County, Virginia	Hot Springs.....	50,000	J. L. Blakey.....	E. A. Pole	Capital increased.
7	2233	The Radford Company	Radford	135,000	J. A. Dinges.....	J. M. Wirgman....	Capital decreased.
19	2238	Radford Trust Company	Radford	50,000	Isaac T. Mann....	F. J. Harris	Capital decreased.
19	2255	Radford Trust Company	Bristol.....	50,000	H. C. Wood....	A. P. Pepper....	Capital decreased.
22	2257	Alliance & Industrial Union Manufacturing Company.....	Elkerson.....	15,000	G. C. Smith.....	J. B. Bradley.....	Capital decreased.
19	2263	W. R. Ford Furniture Company, Incorporated	Norton.....	15,000	W. B. Ford.	H. C. Miller.....	Capital increased.
23	2269	The Farmville Water, Light, Heat and Power Company	Farmville	50,000	H. C. Crute.....	W. P. Venable....	Capital decreased.
30	2271	South Boston Perpetual Building & Loan Company	South Boston.....	50,000	J. D. Tucker.....	J. M. Glasscock..	Capital decreased.
22	2273	B. F. Johnson Publishing Company ..	Richmond	1,000,000	J. D. Crump.....	E. L. Pell.....	Capital decreased.
23	2279	The Norfolk Virginia Peanut Company.	Norfolk.....	15,000	R. C. Marks.....	R. C. Marks, Jr..	Capital decreased.
27	2290	Roanoke Banking & Investment Company, name changed to Roanoke Banking & Insurance Corporation ..	Roanoke.....	200,000	C. M. Armes	C. A. Moonaw....	Change of name.
29	2294	Thompson Midyette Company, Incorporated	Richmond	100,000	D. R. Midyette....	C. G. Wallace	Capital decreased.
28	2301	Richmond Cedar Works.....	Richmond	900,000	G. Mithliser	T. Kirk Parrish..	Maximum capital decreased and minimum increased.
29	2302	South Hill Improvement Corporation..	South Hill.....	15,000	J. H. Ogburn.	A. C. Ogburn.....	Capital decreased.
29	2303	Harmon S. Palmer Hollow Concrete Building Block Company	Alexandria.....	50,000	Harmon S. Palmer	Clyde Palmer.....	Capital decreased.
30	2308	Virginia Block Company	Lynchburg.....	1,000,000	J. W. Craddock..	T. M. Terry.	Capital increased.
30	2309	Virginia & North Carolina Wheel Company	Richmond	100,000	W. A. MacMahon	Arthur Ryan	Capital decreased.
30	2310	Hotel Carroll Company.....	Lynchburg.....	100,000	J. E. Gannaway..	G. H. Wilkins....	Capital decreased.
30	2311	Portsmouth Wharf & Warehouse Company.....	Portsmouth.....	25,000	Henry Kirm.....	Frank E. Wilcox..	Capital decreased.

List of Mergers Issued During Year
1905.

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LIST OF MERGERS ISSUED BY STATE CORPORATION COMMISSION FROM 1st JANUARY, TO 31st DECEMBER, 1905,
INCLUSIVE.

Date.	No.	COMPANIES MERGED.	NEW NAME.	Location Principal Office.	Capital Authorized	President.	Secretary.
27 Jan'y	1432	Virginia Beneficial & Insurance Company, Tidewater Mutual Aid Association of Virginia Schuyler Railway Company	Virginia Beneficial & Insurance Company.....	Norfolk.	\$ 50,000	I. C. Norcom.....	Geo. B. Moore.
20 June	1533	Nelson & Albemarle Railway Company	Nelson & Albemarle Railway Company.....	Schuyler.....	250,000	D. J. Carroll.....	T. V. Elsom.
20 June	1555	Atlantic Telephone Company Diamond State Telephone Company Onancock Telephone Company Pentacosta Telephone Company Monterey & Staunton Telephone Company	Diamond State Telephone Company.....	Onancock.....	250,000	H. A. Richardson	W. B. Wainwright
15 Aug't	1946	Ronceverte & Elkins Telephone Company Fidelity Savings & Trust Company Virginia Safe Deposit & Trust Company	Ronceverte & Elkins Telephone Company.....	Monterey.....	10,000	E. M. Arbogast...	J. E. Arbogast.
4 Oct'r	2032	Total, 5 Mergers.	Virginia Safe Deposit & Trust Company.....	Alexandria...	1,000,000	C. J. Rixey.	G. L. Boothe

CHARTERS CLASSIFIED.

CLASSIFIED LIST OF CHARTERS ISSUED BY THE STATE CORPORATION COMMISSION FROM 1st JANUARY TO 31st DECEMBER, 1905, INCLUSIVE.

Banking Corporations.

Date.	%	NAME.	Location Principal Office.	Capital Paid in \$	President.	Secretary.
29 May	1756	Bank of Amella Incorporated, The	Amella.....	25,000	J. P. Lewis.	J. T. Davenport.
6 Dec'r	2226	Bank of Appalachia, Incorporated, The	Appalachia.....	50,000	R. W. Holley.....	G. B. Head.
29 April	1802	Bank of Boykins Incorporated	Boykins.....	25,000	W. W. White.....	J. T. Barnes
17 Oct'r	2006	Bank of Clover, Incorporated	Clover.....	25,000	C. A. Gregory.....	Garland Gibson
28 April	1855	Bank of Damascus Incorporated, The	Damascus.....	25,000	S. L. Mack.....	R. W. Kelly.
26 Sept'r	2010	Bank of Holland Incorporated	Holland.....	25,000	Job G. Holland.....	W. V. Leathra.
7 March	1506	Bank of Jarratt Incorporated, The	Jarratt.....	25,000	O. C. Wright.....	B. E. Jarrett.
14 Oct'r	2064	Bank of Marshall Incorporated, The	Marshall.....	25,000	T. T. Adams.....	C. E. Kemper.
28 Sept'r	2043	Bank of Newsoms, Incorporated	Newsoms.....	25,000	B. Howard.....	J. T. Bryant.
8 June	1798	Bank of Powhatan	Odd.....	25,000	R. L. Traynham.....	L. H. Hogge.
10 Nov'r	2162	Bank of Powhatan, Incorporated, The	Powhatan.....	25,000	J. W. Kidwell.....	J. H. Kidwell.
27 June	1828	Bank of Princess Anne Incorporated, The	Virginia Beach.....	30,000	John T. Woodhouse.	John T. Woodhouse.
7 Sept'r	1978	Bank of Rural Retreat Incorporated, The	Rural Retreat.....	15,000	W. F. Gammon.....	E. M. Davis.
2 May	1887	Bank of Stony Creek, Incorporated.	Stony Creek.....	25,000	B. B. Hortley.....	William D. Prince.
27 Dec'r	2204	Bank of Stuart Incorporated	Stuart.....	25,000	T. L. Clark.....	Eugene Lewis.
1 Sept'r	1988	Rockingham Bank Incorporated, The	Buckingham.....	25,000	J. H. Fitzgerald.....	Allen K. Fawcett.
26 Sept'r	2088	Staten Island Bank Incorporated	Abingdon.....	100,000	C. C. Sutton.....	R. C. Copenhaver.
26 Oct'r	2117	Staten Island Bank Incorporated, The	Cumberland.....	25,000	K. T. Crawley.....	J. H. Kidwell.
30 Dec'r	2291	Staten Island Bank Incorporated	Clinton.....	50,000	H. G. Morrison.....	J. Frederick Johnson.
2 March	1506	Eagle Rock Bank Incorporated	Eagle Rock.....	25,000	A. Chambers Ray.....	Milton R. Morgan
6 Oct'	2066	Farmers Bank of Edinburg Incorporated, The	Edinburg.....	25,000	J. C. Hutcheson.....	A. T. Bromley.
29 May	1763	Farmers and Merchants Bank Amella, Incorporated.	Amella.....	50,000	W. L. Mason.....	D. W. Leary, Jr.
14 Oct'r	2078	Farmers and Merchants Bank of Burkeville, Inc., The	Burkeville.....	10,000	Thomas C. Berger.....	William H. Glascock.
22 Feb'y	1490	Fidelity Trust Co., Inc.	Newport News.....	100,000	L. P. Stearns.....	J. L. Patton.
13 Jan'y	1890	First State Bank, Incorporated, The	Chase City.....	25,000	George A. Eudley.....	R. D. Patterson, Jr.
7 August	1822	First State Bank of Narrows, Incorporated.	Narrows.....	50,000	J. G. Alvins.....	James G. Brown.
28 April	1838	Klondike Fidelity Banking Company Incorporated, The	Axtell.....	15,000	Robert H. Coles.....	Lucinda Washington.
31 May	1704	Merchants and Farmers Bank Incorporated, The	Smithfield.....	50,000	W. P. Wilson.....	W. R. Myers.
14 June	1890	New Garden Bank Incorporated, The	Honaker.....	50,000	M. C. Clark.....	T. C. Fuller.
1 Nov'r	1884	People's Bank Incorporated, The	Stephen's City.....	10,000	J. M. Steele.....	D. W. Weaver.
21 Sept'r	2021	Prince Edward Lunenburg County Bank, Incorporated	Meherlin.....	50,000	T. K. Sands.....	J. Clifford Miller.
13 Dec'r	2204	Star of Zion Banking & Trust Association, Inc., The	Salem.....	10,000	Daniel W. Baker.....	W. A. Gilliam.

CLASSIFIED LIST OF CHARTERS GRANTED—CONTINUED.
Telephone and Telegraph Corporations.

Date.	Q 2	NAME.	Location Principal Offices.	Maximum Capital, \$	President.	Secretary.
17 July	1880	Applegate Telephone Association, Limited	Winchester	2,500	William C. Gratchen.	R. T. Barton.
26 May	1757	Bulwer Telephone Company, Incorporated	Ballard	5,000	E. J. Hyton	J. E. Hyton
12 April	1610	Bohord & Turner Telephone Company, Incorporated	Office	5,000	F. W. Nelson	B. D. Clay
8 June	1788	Brown & Mott Telephone Company, Incorporated	Lawrenceville ..	25,000	L. H. Raney	F. W. Davis.
9 March	1521	Charles Mott Telephone Company, The	Catlett	5,000	F. S. Ensor	Walter H. Colvin.
30 March	1578	Chickadee Telephone Company, The	Chickadee	5,000	George W. Butts ..	W. A. Wills.
22 Nov'r	2192	Clarksburg Telephone Company	Drewryville	5,000	D. B. Drewry	F. P. Pope.
20 July	1900	Craigsville Telephone Company, The	Craigsville	5,000	J. B. Tuttle	L. E. Hicks.
27 Dec'r	2272	Dan River Telephone Company	Turbeville	5,000	A. E. Wilkins	John A. Owen.
16 Nov'r	2177	Dover Telephone Company, The	Doverville	5,000	Wiram May	L. P. Swider.
16 March	1542	Frederick & Clarke Telephone Company	Winchester	5,000	Charles Mullikin ..	H. T. Hyrd.
1 Nov'r	2056	Galesville Telephone Company, The	Galesville	5,000	O. H. Gobbie	J. M. Minick.
11 Sept'r	1939	Hartwood Telephone Company, The	Hartwood	4,000	L. J. Shopoff	B. W. Irvin.
24 Feb'y	1476	Hickory Telephone Company, The	Monterey	5,000	I. H. Trimble	E. D. Swecker.
11 Nov'r	2150	Interstate Telephone Company	Tazewell	1,000	J. W. Chapman ..	George Wolfe.
7 March	1565	Lynchburg Telephone Company, The	Purcellville	5,000	W. T. Smith	H. T. Pancoast.
27 Aug't	1929	Lynchburg Telephone Company, The	Lynch Station	5,000	Walter Fauntleroy ..	W. S. Frazier.
29 April	1679	Marshall Telephone Company, The	Richmond	10,000	A. Thur Wall	F. W. Eskridge.
28 June	1850	North Frederick Telephone Company, The	Lew	1,000	S. E. Brown	L. Jackson.
28 March	1573	Oregon Telephone Company	Oregon	1,000	C. W. S. app	E. J. Snapp.
8 April	1926	Princess Anne & Virginia Beach Telephone Company	Virginia Beach ..	5,000	Charles T. Lemmon ..	John R. Neill.
24 Aug't	1856	Shawnee Telephone Company	Winchester	1,000	A. B. Richards	H. C. Woodhouse.
22 March	1744	Southwest Telephone Company	Courtland	5,000	T. A. Saunders	F. W. Steck.
25 May	1463	Southwest Telephone Company	Richmond	200,000	W. F. Gentry	E. Whitfield.
11 Feb'y	2057	United Frederick & Clarke Telephone Company	Winchester	1,000	J. H. Funkhouser ..	D. I. Carson
14 Oct'r	1930	Virginia Telephone & Telegraph Company	Winchester	5,000	Richard G. Park	P. M. Funkhouser.
20 May	1788	Winchester & Jordan Springs Telephone Company	Palmyra	5,000	C. K. Jones	S. R. Caldwell.
1 July	1887	Total, 29 Telephone and Telegraph Corporations	Winchester	5,000	L. R. Fay	L. O. Haden.
						H. F. Byrd.

CLASSIFIED LIST OF CHARTERS GRANTED—CONTINUED.
Insurance Corporations.

Date.	Year.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
14 July	1886	American National Life Insurance Company Inc.....	Lynchburg	\$ 500,000	W. A. Taylor.....	A. M. Campbell.
29 Dec'r	2299	Eureka Life Insurance Company, Inc.....	Richmond	800,000	R. L. Hiddle.....	J. W. Walker.
17 Oct'r	2094	General Fire Assurance Corporation of America, The.....	Richmond	75,000	Ell Smith.....	M. Freeman
8 June	1791	Home Fire Insurance Corporation of Virginia, The.....	Hampton	100,000	John M. Willis	H. W. Saunders.
26 March	1607	Homesstead Fire Insurance Corporation.....	Franklin	100,000	C. C. Vaughan, Jr.....	F. W. D Jones.
2 Sept'r	1908	Mutual Live Stock Insurance Association of St. George's Parish, The.....	Onancock.....	.....	Robert P. Custis.....	Thomas C. Kellam
21 April	1651	National Insurance Company of Virginia, Inc	Norfolk	60,000	A. H. Martin	W. T. Barron
4 Oct'r	2059	North American Annuity Company, Inc	Norfolk	100,000	Arthur G. Lewis.....	F. B. Parrott.
26 Sept'r	2067	People's Fire Insurance Corporation	Norfolk	200,000	T. F. Rogers	E. P. Crockett.
11 August	1899	Virginia Life & Accident Insurance Company, Inc., The..	Clifton Forge	50,000	W. W. Taylor.....	J. L. Blizzard.
		Total, 10 Insurance Corporations.				

CLASSIFIED LIST OF CHARTERS GRANTED—CONTINUED.
Transportation Corporations.

Date.	Yr	NAME.	Location Principal Office.	Authorized Capital Stock.	President.	Secretary.
16 May	1715	Albemarle & Farmville Railway Company	Charlottesville	\$ 25,000	T. O. Troy.	S. S. Hopkins.
6 "	1688	Appomattox & Charlotte Railway Company, The	Charlotte, C. H.	5,000	R. P. Eggleston	S. L. Ferguson.
23 Feb'y	1495	Blackstone & Lunenburg Railroad Company	Blackstone.	10,000	Freeman Epps.	T. M. Dillard.
2 June	1774	Blue Ridge Light & Power Company.	Staunton	50,000	J. M. Spotts	C. P. Bowman
9 March	1511	Bluestone Traction Company	Graham	100,000	John Walters.	B. McLaugherty.
26 June	1889	Buel and Tagewell Railway Corporation	Whitewood	25,000	F. C. Fisher	C. M. Crawford.
13 Nov'r	2171	Hampton & Roanoke Traction Company	Hampton	500,000	Horace A. Doan	W. D. Browning
8 "	2155	Inter City Street Railway Company	Bristol	5,000	Hackley Morrison	D. Meade Bernard.
20 March	1550	James River Navigation Company, Inc.	Petersburg.	5,000	LeRoy Roper	George B. Townsend
25 April	1658	The K. J. Gate Brighton & Northern Railway Company	Cape Charles.	100,000	Wm E. Dickinson	George B. Morison
24 August	1964	Norfolk County Railroad Company	Norfolk	5,000	A. B. Seidner.	A. P. Warrington
13 June	1811	Ocean View & Lynnhaven Railway Company	Norfolk.	25,000	H. L. Page	M. C. Elliott.
26 Jan'y	1426	South & Western Railway Company	Bristol	1,000,000	M. M. Martin	J. N. Powell.
30 June	1862	Tidewater & Western Railroad Company	Chester	500,000	Thos. F. Jeffress	G. M. Wilson.
1 July	1865	Virginia & Carolina East Railroad Company	Norfolk	7,500,000	R. T. Goodell.	William W. Dey, Jr..
21 Sept'r	2024	Virginia Peninsula Railway	Newport News.	800,000	W. A. Post	Chas. M. Graves, Jr..
8 May	1696	Virginia Valley Traction Company	Middlebrook.	100,000	H. B. Sproul	H. G. McGary.
7 July	1571	Washington & Virginia Transit Company, The	Glencaryn.	100,000	M. E. Church	J. B. Henderson, Jr..
26 Sept'r	2000	Willoughby Bay Traction Company	Norfolk	50,000	H. L. Smith	Charles H. Connerve.
		Total, 19 Transportation Corporations.				

CLASSIFIED LIST OF CHARTERS GRANTED—CONTINUED.
Mutual Corporations Without Capital Stock.

Date.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
7 March	Afro-American Aid & Endowment Order of Virginia.	Richmond	.....	J. A. Mayo	J. H. Kliney.
10 June	Amerl an Fraternity, Incorporated, The.	Alexandria	.....	Romeo H. Freer.	W. F. Partlow.
29 "	Auxiliary Home Protection Association of Virginia.	Elk Hill.	.....	Z. A. Christian	A. J. Robinson
2 Oct'r	Baptist Council of Richmond & Manchester, The.	Richmond	.....	M. Ashby Jones.	E. Leslie Spence, Jr.
9 Feb'y	Beneficial Order of Christian Industry of Virginia, The	Lynch Station	.....	J. H. Martin.	S. L. Anderson
21 Nov'r	Benevolent Association of Black Men of America, The	Poismouth	.....	D. W. Phillips.	John W. Barnes.
20 Oct'r	B'Nai Shalom Congregation.	Bristol	.....	A. S. Gump.	Jacob B. Morris
18 Dec'r	Catholic Beneficial Society, Incorporated.	Lynchburg	.....	John R. Gilfoyle	Joseph P. McCarron.
13 Feb'y	Christian Helping Hand Association of the World, The	Hampton	.....	J. C. Williams.	Lee W. Burroughs
20 Jan'y	Christian Woman's Board of Missions of Virginia.	Richmond	.....	Ellen H. Kent.	Gillie Cary
8 Dec'r	Daughters of Friendship & Charity, The.	Norton	.....	Dora B. Thompson	Alice Huneycutt.
27 April	Dublin Institute, The	Dublin.	.....	Francis Bell	J. G. Fry.
8 July	Elks' Home	Newport News	.....	A. C. Peachey.	James D. Bohnken.
9 Nov'r	Florence Lathrop Page Literary & Charitable Fund, Incorporated	Beaver Dam.	.....	Thos. Nelson Page	Rosewell Page.
1418	Golden Cross Society, Incorporated	Alexandria	.....	A. H. Glenn.	H. M. Hawkins.
1823	Gratani College A Corporation	Graham	.....	J. H. Sluss.	J. E. Morton.
1742	Grand Household Faith of Jacob, The.	Danville	.....	W. H. Harrison	J. J. Hubbard
2046	Grand Solar Star of the Independent Mechanics' Star Association	Richmond	.....	Robert J. Sigger	Morris P. Tyler.
2161	Joseph Jefferson Monument Association.	Richmond	.....	A. J. Montague	T. M. Worham.
1778	Knights of Saint Mark Mutual Aid Society.	Norfolk	.....	J. W. Sherron	William W. Miller
1428	Leachi Wood Seminary, Incorporated	Norfolk	.....	Richard H. Baker, Jr.	Agnes D. West.
1845	Lee Baptist Institute	Pennington Gap	.....	C. E. Stuart.	J. A. Tubbs.
1840	Mahone Monument Association, The.	Petersburg	.....	Wm H. Stewart.	Asa Rogers.
1378	Manchester Lodge, No. 843, Benevolent and Protec- tive Order of Elks.	Manchester	.....	Benjamin P. Owen.	John G. Rice.
2025	Memorial Association, Incorporated.	Bristol	.....	Mrs. M. W. Anderson.	Mrs. W. J. Carrington
1701	Mutual Home Union, Incorporated.	Richmond	.....	Phillip G. Kelly	A. Charles Meagher.
1822	Newport News Apple, No. 559, Fraternal Order of Eagles	Newport News	.....	Frank Henhoeffer	George Henhoeffer.
2218	Newport News Sunday School Union, Incorporated.	Newport News	.....	DeWitt Crane	W. B. Colonna.
2032	Norfolk Aerie, 163, F. O Eagles	Norfolk	.....	L. K. Blondell.	W. R. Langley.
2204	Old Dominion Protective Association, Incorporated, The	Alexandria	.....	J. Russell Barbee	Edmund E. Waller
1988	Orphans' Home of the German Baptist Brethren Church of the Second District of Virginia, The.	Harrisonburg	.....	D. H. Zigler	P. M. Thomas

Date.	NAME.	Location Principal Office.	Maximum Capital Block.	President.	Secretary.
6 May	Retail Merchants' Association of Virginia.	Roanoke.	.....	J. R. Weaver.	M. M. Ramsey.
6 April	Rising Sons & Daughters of Liberty, The.	Wylliesburg	.....	Albert S. Booker.	James D. Klam.
16 August	Royal Brotherhood of the Star of the East, The.	Arcanum	.....	Randall Jones.	Narah Reay.
26 Jan'y	Southern Workmen's Council, The.	Norfolk	.....	Leonidas S. Linton.	Luke A. Wright.
21 July	St. Paul's Endowment Fund, Incorporated.	Richmond.	.....	Richard L. Maury.	G. G. Valentine.
26 June	Supreme Tabernacle of the Independent Sons and Daughters of Israel.	Richmond.	.....	William A. Mason.	F. C. Bryson.
24 Oct'r	Union Fire Company of Scottsville & Cottage Place, No. 1.	Cottage Place.	.....	R. P. Bunting.	W. H. Gastina.
21 Sept'r	United Order of Evil Suppressors, The.	Norfolk	.....	John W. West.	W. A. Wright.
16 June	Universal Brotherhood for Home Protection, The.	Curtisville	.....	Rawley W. Martin.	W. B. Read.
19 April	Virginia Sanatorium for Consumptives.	Ironville.	.....	J. E. West.	John B. Plinner.
2 Nov'r	Young Men's Christian Association of Suffolk, Virginia, The.	Suffolk.	.....	
	Total, 42 Mutual Corporations without Capital Stock.				

Social Corporations Without Capital Stock.

Date.	NAME.	Location Principal Office.	Maximum Capital Block.	President.	Secretary.
12 Sept'r	Acra Social Club, The.	Richmond	.....	M. T. Jones	M. A. Brannon.
26 Oct'r	Arcadia Social Club, Incorporated.	Manchester	.....	R. M. Shipp	John Walke.
14 Nov'r	Buckingham Social Club	Richmond	.....	Jesse J. Murphy.	John Lewis.
24 May	Dixie Acacia Home Fraternal Order of Eagles.	Richmond	.....	Wm. Reinheimer.	John J. Kain, Jr.
18 Jan'y	Hanover Club, Th.	Ashland.	.....	C. E. Potts.	S. J. Doswell.
7 Dec'r	Jefferson Thomas Eating Club, Incorporated.	Charlottesville.	.....	E. M. Daniel.	C. S. Venable.
19 April	Kilt Kat Club of Warrenton, Virginia, The.	Warrenton	.....	May Maddux.	Virginia D. Slater.
21 Feb'y	Norfolk Gun Club, Incorporated, The.	Norfolk	.....	Tazewell Taylor.	Thomas Talbott.
27 June	Redland Club, The.	Charlottesville	.....	Micajah Woods	W. Allan Perkins.
7 Nov'r	Roanoke Academy of Medicine, The.	Roanoke.	.....	E. B. Stone.	C. G. Cannady.
15 "	Roanoke Eagles' Home, Incorporated.	Roanoke	.....	C. S. Johnson.	Charles W. Hays.
12 April	Shenandoah Valley Hunt Club, The.	Staunton.	.....	John H. Blackburn.	C. E. Taylor.
29 March	Sigma Alpha Club	Roanoke	.....	C. S. Carpenter.	J. H. Rutherford.
	Taylor, The S. Coleridge, Society of Richmond, Virginia.	Richmond	.....	Mary E. Burr II.	C. Gordon.
	Total, 14 Social Corporations without Capital Stock.				

CLASSIFIED LIST OF CHARTERS GRANTED—CONTINUED.
Social Corporations With Capital Stock.

Date.	№	NAME.	Location Principal Office.	Maximum Capital	President.	Secretary.
31 Oct'r	2181	Albemarle Club	Richmond	\$ 5,000	Watson M. Myers	Clyde W. Saunders.
19 Dec'r	2252	City Club of Richmond, Virginia, Incorporated, The...	Richmond	1,000	W. W. Benjamin	John H. Smith.
8 Nov'r	2122	False Cape Gullwing Club, Incorporated	Norfolk	27,000	George H. Lyman	Wm. DeF. Bigelow.
21 March	1553	Newport News Fishing Club Incorporated, The	Newport News	1,200	John W. Jones	F. P. Palen.
11 Nov'r	2168	Norfolk Athletic Corporation	Norfolk	10,000	Otto Wells	Moe Levy.
25 May	1758	Portsmouth Boat Club, Incorporated	Portsmouth	5,000	George R. Parrish	R. J. Neely.
7 August	1928	Virginia Carolina Gunning Association, Incorporated...	Virginia Beach	50,000	James S. Groves	Emerson Land, Jr.
Total, 7 Social Corporations with Capital Stock.						

Miscellaneous Corporations.

Date.	№	NAME.	Location Principal Office.	Maximum Capital	President.	Secretary.
8 Dec'r	2220	Abingdon Hospital, Incorporated, The	Abingdon	\$ 10,000	T. P. Tryg	E. T. Brady.
2 May	1691	Acme Rock Crushing Company, Incorporated	Bristol	10,000	J. C. Hyon	W. W. Bourne.
8 August	1917	Adams Bakery Incorporated, The	Norfolk	100,000	L. A. Lathrop	J. W. Davenport.
10 May	1695	Alexandria Glass Works, Incorporated	Alexandria	25,000	Henry Schnell	William Murphy.
30 Sept'r	2009	Alleghany Trust & Bonding Corporation, The	Clifton Forge	100,000	J. C. Carpenter	W. D. Bowles.
2 Nov'r	2120	Alma Matur Blanket Company, Incorporated, The	Harrisonburg	50,000	Wm. H. Edwards	Robert Cratten
7 "	2144	American Loading & Unloading Machine Company, Incorporated, The	Alexandria	100,000	Edwin C. Clark	Joseph W. Craig.

1608	8 April	American Novelty Company, Incorporated	Norfolk	15,000	L. J. Upton	John Upton
1907	25 July	American Suburban Corporation, The	Norfolk	100,000	W. D. Fender	Edward W. Wolcott
1911	"	Anderson Newbill Company, Incorporated	Roanoke	25,000	W. W. Anderson	H. A. Newbill
2001	27 Oct'r	Astoria Milling & Mercantile Company, Incorporated	Meadow View	50,000	W. H. Astor	M. E. Astor
1899	30 June	Atlantic Coast Terminal Company, Incorporated	Norfolk	100,000	J. W. Perry	W. W. Moss
2278	27 Dec'r	Atlantic Corporation	Norfolk	100,000	M. L. Cornick	A. W. Cornick
1906	22 July	Atlantic Realty Corporation	Norfolk	50,000	R. A. Dodson	Floyd Hughes
1906	8 Sept'r	Atlantic Trading Company, Incorporated	Richmond	250,000	John M. Miller	Lewis P. Sykes
1678	3 May	Bachlor Realty Corporation, The	Alexandria	100,000	Ralph Jenkins	Robert B. Shepard
1739	"	Baker The W. W. Tanning Company	Halifax	50,000	W. W. Baker	James J. Baker
1895	20 May	Baldwin R. A. & Sons Incorporated	Richmond	100,000	H. V. Baldwin	E. T. Hines
1961	10 Jan'y	Baltimore Colon Incorporated	Portsmouth	50,000	Richard H. Riddick	David W. Lee
2023	1 Sept'r	Bancaster Milling Company Incorporated	Bennett Mills	6,000	J. E. Neal	R. L. Neal
1517	20 Oct'r	Bathdown Hotel & Investment Corporation	Berryville	25,000	Charles Mullikin	Charles M. Brown
1656	21 March	Bayne Morris Company Incorporated	Norfolk	25,000	C. M. Bayne	S. E. Morris
1753	27 May	Bedford Coal & Mill Company Incorporated	Bedford City	25,000	J. Gordon Smith	Thomas T. Oliver
1899	14 July	Bedford Power Company	Roanoke	25,000	E. L. Moir	Waller R. Staples
1462	18 Feb'y	Belt Line Industrial Land Company Incorporated, The	Norfolk	60,000	W. W. Moss	Alfred F. Page
1705	10 May	Belders Land Company Incorporated, The	Roanoke	25,000	F. L. M. Couch	O. A. Kerns
1675	29 April	Bentley Manufacturing Company Incorporated	Bentonville	10,000	R. B. Cullers	O. W. Borden
2211	26 Nov'r	Betts Haydock Construction Company, Incorporated	Norfolk	200,000	I. B. Betts, Jr.	T. C. Elliott
1632	18 April	Bullock S. A. Company Incorporated	Norfolk	25,000	L. B. Whalley	B. A. Billings
1839	23 June	Black Rock Coal Company Incorporated	Norfolk	50,000	J. L. Bunting	T. S. Purdie
1856	"	Black Wolf Coal Company Incorporated	Tazewell	100,000	A. St. Clair	George L. Fleming
1871	6 Jan'y	Blackwell Glass Company Incorporated	Manchester	100,000	Percy S. Borchers	W. Harrison Blair
2153	6 Nov'r	Blumey Lumber & Company Incorporated	Norfolk	50,000	H. C. Davis, Jr.	L. R. Britt
1878	18 Jan'y	Brown A. B. Lumber Company Incorporated	Abingdon	50,000	C. Boice	J. W. Bell
1626	11 April	Brown Lumber Company Incorporated	Abingdon	100,000	C. Boice	J. W. Bell
1684	27 May	Brown Island Lumber Company Incorporated	Richmond	25,000	W. D. Cardwell	P. B. Winston, Jr.
1706	10 Jan'y	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	R. L. Forrest
2141	20 Jan'y	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	W. D. Johns
2189	21 Nov'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	H. H. Robinson
1604	2 March	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	J. M. Holtzberg
1938	10 Aug't	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	T. J. Phelps
2266	18 Dec'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1880	1 July	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1645	21 April	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1723	17 May	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1859	27 March	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
2129	1 Nov'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
2145	"	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1847	7 March	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
2244	21 Dec'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
2005	21 Sept'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1714	15 May	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1763	27 Dec'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
2281	29 Dec'r	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1674	23 March	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1629	18 April	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher
1758	5 June	Brown & Ready Company Incorporated	Norfolk	10,000	T. M. Bellamy	Stanton Picher

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
15 Dec'r	Bunting McNeal Real Estate Company, Incorporated	Richmond	25,000	J. G. McNeal	J. L. Bunting.
26 May	Burrow, Martin & Company, Incorporated	Norfolk	125,000	W. R. Martin	H. G. Murphy
27 Dec'r	Burton System, Incorporated, The	Richmond	100,000	W. S. Burton	W. W. Workman.
14 July	Camden Heights Company, Incorporated..	Norfolk	50,000	T. M. Gathright	A. M. Campbell.
15 Nov'r	Cameron Store Company, Incorporated	Richmond	50,000	Barton H. Cameron	A. Anderson, Jr.
19 May	Carolina Corporation, The	Norfolk	25,000	Alva W. Wilcox	L. B. Way.
6 Dec'r	Carolina Development Company Incorporated	Norfolk	100,000	H. R. Leonard	Leonard Vyne.
2341	Carolina Export Company, Incorporated	Norfolk	15,000	R. J. Camp	John R. Walker.
2184	Caroline Jewelry & Optical Company, Incorporated	Bowling Green	10,000	A. B. Chandler, Jr.	T. R. Proctor.
1600	Carpenter Woolen Mills Company, Incorporated	Clifton Forge	20,000	J. C. Carpenter	A. G. Hill.
1941	Carper Lithia Springs Company, Incorporated	Radford	10,000	J. W. Parker	G. W. Lyle.
2138	Cashier Hardware Company, Incorporated	Petersburg	15,000	C. C. Cashion	R. W. Smith.
2236	Cathedral Heights Land Corporation	Richmond	100,000	A. R. Ellerson	W. H. Urquhart.
1754	Caulbourn Brothers Oyster Company, Incorporated	Wheelton	50,000	B. H. Caulbourn	W. E. Hathaway.
2013	Central Mercantile Company, Incorporated	East Radford	10,000	T. L. Pickle	John A. McLemore.
1972	Century Investment Corporation	Roanoke	25,000	W. C. Stephenson	T. W. Goodwin.
1503	Charlotte Land & Improvement Company, Incorporated	Charlottesville	5,000	J. C. Carlington	R. F. Hutchison.
1804	Charlotteville Canning Company, Incorporated	Charlottesville	15,000	Channing M. Bolton	C. G. Maples.
1617	Charlotteville Land Corporation	Charlottesville	100,000	C. H. Walker	John B. Moon
2216	Chesapeake Lumber Company, Incorporated, The	Alexandria	40,000	J. M. Robertson	Charles Edgar.
1480	Chesapeake Lumber Company, Incorporated	Norfolk	200,000	A. H. Agnew	J. A. Eggeborn
2256	Chesapeake Real Estate Company, Incorporated, The	Hampton	15,000	F. W. McCullough	F. W. Culpeper.
1867	Citizens Coal Company Incorporated, The	Bristol	25,000	M. A. Becker	H. H. Dalton.
1727	City Dairy Incorporated, The	Clifton Forge	25,000	L. N. Bolton	C. C. Carmack.
1886	City Coal Company of Richmond, Incorporated	Richmond	10,000	W. D. Baker	J. M. Steffey, Jr.
1570	City Hall Land Corporation	Norfolk	50,000	W. B. Browning	V. C. Austin.
1737	City Hall Plume Realty Corporation	Norfolk	40,000	J. H. Cofer	W. T. Ham.
2125	City Manufacturing Company, Incorporated	Norfolk	50,000	J. W. Perry	J. N. Williams.
1408	City Realty Corporation	Norfolk	15,000	J. M. White	F. S. Hubbard.
1626	Clarke Overall & Pants Manufacturing Company, Incorporated	Norfolk	25,000	Joel W. Martin	J. D. Reed.
2292	Clyde Land Company, Incorporated	Lynchburg	10,000	C. R. Claiborne	John C. Canada.
1947	Clyde Land Company, Incorporated	Newport News	10,000	George E. Clarke	I. M. Goldberg.
1476	Coeburn Grocery Company, Incorporated	Roanoke	25,000	C. C. Thomas	D. W. Persinger.
2028	Coeburn Home Company, Incorporated	Coeburn	50,000	J. D. Clay, Jr.	G. E. Heuser.
1448	Coffee Machine Company, Incorporated	Gladville	15,000	O. M. Bicans	George C. Peery.
1573		Richmond	15,000	W. J. Whitehead	B. M. Coffey.

17	Feb'	1456	Cogbill-Goodo Lumber & Manufacturing Company, Incorporated	Boynton	10,000	B. B. Cogbill	W. E. Carter.
11	Aug't	1886	Colbert Slover Drug Company, Incorporated	Bristol	10,000	N. M. Colbert	W. R. Stover.
10	Jan'y	1887	Colman Land Corporation	Norfolk	10,000	A. M. Higgins	Frank Peterson.
23	April	1888	College Place Corporation	Norfolk	10,000	J. W. Perry	F. B. Baldwin.
17	Oct'r	2006	Colonial Building Corporation	Norfolk	100,000	C. A. Woodard	Willard R. Cook.
29	May	1743	Colonia Hotel Corporation	Norfolk	15,000	A. B. Beldner	H. N. Castle.
4	Aug't	1915	Colonial Manufacturing Company, Incorporated, The	Abingdon	10,000	Charles B. Clark	W. W. Hurt.
24	Nov'r	2210	Colonna Dry Dock Company, Incorporated	Norfolk	200,000	James L. Crandall	Jay C. Howell.
4	"	2159	Colross Lumber Company, Incorporated	Suffolk	25,000	W. S. Johns	Kensley Johns, Jr.
30	Dec'r	2287	Columbia Heights Corporation	Norfolk	150,000	M. P. Claud	Charles J. Kinney.
27	"	2276	Columbia Pharmacy, Incorporated	Norfolk	25,000	J. P. H. Coleman	A. L. Alston.
26	Feb'y	1498	Combin Stone Quarries, Incorporated	Newport News	100,000	Joseph H. Bradley	Robert C. Hayden.
29	April	1671	Columbia Trust Company, Incorporated	Alexandria	50,000	E. G. Gummell	Joseph H. Lee.
22	June	1790	Commercial Real Estate Company, Incorporated	Roanoke	25,000	L. H. Vaughan	E. B. Spencer.
31	Aug't	1960	Commercial Excelsior Company, Incorporated	Norfolk	17,000	E. O. Hiron	E. E. Seaton.
6	March	1513	Commercial Freighters Company, Incorporated	Fredericksburg	25,000	W. H. Peden	Franklin Stearns.
27	April	1657	Continental Realty Corporation, Incorporated	Crozet	25,000	J. E. Etchison, Jr.	McC. Goodall.
6	June	1746	Continental Realty Corporation of Norfolk, Virginia	Norfolk	50,000	James E. Heath	W. H. T. Loyall.
6	Oct'r	2055	Croft-Cook Extra Long Pine Corporation	Norfolk	150,000	T. H. Synon	John E. Burke.
7	April	1599	Co-operative Merchants Company of Virginia, Incorporated	Covington	5,000	C. H. Taylor	G. D. Kline.
23	Sept'r	2003	Co-operative Orange Growers Association of Florida, Incorporated	Norfolk	100,000	T. S. Lawrence	E. K. Zirkle.
9	"	1903	Co-operative Real Estate & Investment Company, Incorporated	Norfolk	30,000	O. E. D. Barron	C. E. Parker.
21	Nov'r	2185	Coxington Brick Company, Incorporated	Norfolk	10,000	Mary E. Clark	Isaac Clark.
13	Aug't	1931	Craft Lumber Company, Incorporated, The	Kimballton	14,000	John E. Mills	James T. Hanson.
7	June	1796	Crescent Iron Works, Incorporated	Norfolk	10,000	A. C. Benjamin	A. L. Worthington.
29	April	1576	Crockett Manufacturing Company, Incorporated, The	Lynchburg	25,000	Robert W. Goff	Robert L. Wynn.
26	Aug't	1971	Crockett Land Company, Incorporated	Norfolk	50,000	J. B. Crockett	Edward W. Wolcott.
17	Nov'r	2178	Crockett Land Company, Incorporated	Norfolk	5,000	H. Crockett	B. Jacobs.
4	Dec'r	2218	Crown Paper Company, Incorporated, The	Norfolk	15,000	W. G. Dalby	B. G. Pollard.
27	April	1655	Crozet Cider Company, Incorporated	Crozet	15,000	J. E. Etchison, Jr.	Robert E. Wayland.
16	May	1720	Crystal Spring Drainage Company, Incorporated, The	Roanoke	10,000	E. L. Stone	W. B. McClanahan.
26	Aug't	1903	Cuba Island Colonization Company, Incorporated	Alexandria	100,000	John F. Dowling	William B. Odell.
23	Nov'r	2207	Cuban Trust Company, Incorporated, The	Richmond	100,000	William Lobman	W. G. Patterson.
27	May	1792	Cullagworth J. S. Incorporated	Richmond	50,000	J. N. Cullingworth	Frank T. Bates, Jr.
23	Nov'r	2209	Cuthbert Brothers, Incorporated	Petersburg	50,000	W. H. Cuthbert	James E. Cuthbert.
16	Jan'y	1577	Danville Plumbing & Heating Company, Incorporated	Danville	10,000	H. L. Boatwright	G. K. Griggs.
7	June	1736	Darden Howard Company, Incorporated	Newsums	20,000	John B. Darden	Richard Howard.
14	July	1838	Daughters & Sons of Love Society, Incorporated, The	Sumers	45,000	C. A. Carrell	M. E. Dugger.
11	Sept'r	1997	Davidson Zimmerman Company, Incorporated	Norfolk	10,000	F. W. Zimmerman	S. C. Davidson.
30	"	2063	Davis, A. B. & Son, Incorporated	Norfolk	50,000	C. L. Robey	E. F. Robey.
6	Dec'r	2222	Dayton Land & Improvement Company, Incorporated, The	Purcellville	10,000	George W. Hedrick	W. H. Weller.
10	Oct'r	2005	Deans, A. W. & Company, Incorporated	Dayton	5,000	A. W. Deans	H. S. Nichols.
26	Jan'y	1415	Deep Water Coal & Coke Company, Incorporated	Norfolk	100,000	A. F. Saunders	John H. Shuff.
23	Feb'y	1478	DeLeon Sugar Company, Incorporated	Pulaski	15,000	Leon L. Strauss	Philip E. Strauss.
16	July	1806	Dibrell Brothers, Incorporated	Richmond	75,000	R. L. Dibrell	H. L. Boatwright.
22	Dec'r	2260	Dill, Joseph O., Incorporated	Danville	25,000	Charles H. Diggs	E. Benson Ives.
23	Feb'y	1451	Dill, Joseph O., Incorporated	Norfolk	50,000	Adolph Dill	Peltiaux Robinson.

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	No.	NAME.	Location Principal Office.	Maxi- mum Capital Authorized	President.	Secretary.
11 May	1710	Di Lu Lu-Te Company, Incorporated, The	Norfolk.....	\$ 25,000	J. L. Bunting.....	W. Perry Moore.
2 Sept'r	1981	Directores Publishing Corporation	Norfolk.....	20,000	C. A. Vaden.....	C. A. Turner
28 Nov'r	2196	Dixie Furniture Company, Incorporated	Danville.....	10,000	C. S. Reams.....	L. P. Thompson.
2 "	2183	Dodson Hotel Corporation	Norfolk.....	25,000	L. Berry Dodson...	Robert W. Tomlin.
19 Dec'r	2261	Dorchester Company Incorporated The	Norfolk.....	50,000	George S. Pace.....	John N. Webb.
18 April	1623	Duckhardt Brothers Incorporated	Richmond.....	15,000	A. Duckhardt.....	W. Duckhardt.
21 "	1639	Dundress, Incorporated, The	Roanoke.....	10,000	J. C. Burke.....	T. M. Sheets.
14 Oct'r	2053	Eanes W. P. Company Incorporated	Richmond.....	10,000	W. F. Eanes.....	J. L. Crump.
29 May	1761	Easterday William A. Incorporated	Alexandria.....	20,000	W. A. Easterday...	W. D. Easterday.
29 March	1576	East Fairmont Corporation, The	Norfolk.....	50,000	J. W. Halstead...	William H. Taylor.
8 May	1686	Eastland Company, Incorporated	Norfolk.....	5,000	Luke Garrett.....	R. H. McCarty.
5 Jan'y	1362	Eddy Press Corporation The	Roanoke.....	25,000	Frank B. Jenvey...	W. H. Frederick.
11 July	1876	Edison Lathes & Company, Incorporated	Winchester.....	10,000	John T. Rhoades...	Ziller P. Ellason.
9 June	1802	Ellington Clay Timber Company Incorporated	Roanoke.....	60,000	Charles R. Guy....	B. H. Ellington.
2 May	1680	Ellett R. H. & Company Incorporated	Richmond.....	25,000	R. H. Elliott.....	J. E. Brinkley.
21 Nov'r	2188	Emporia Agricultural Fair Association, Incorporated.	Norfolk.....	10,000	Gordon L. Vincent..	E. E. Goodwyn.
2 June	1778	Emporia Cotton Mills, Incorporated	Emporia.....	50,000	James T. Green....	E. L. Wood.
30 Dec'r	2283	Emporia Realty Company Incorporated	Emporia.....	50,000	G. L. Vincent.....	E. Peyton Turner.
12 Sept'r	2001	Essex Coal & Coke Company Incorporated	Essexville.....	60,000	G. H. Kaser.....	C. C. Hyatt.
8 Nov'r	2161	Essex Manufacturing Company Incorporated	Norfolk.....	25,000	T. H. Pace.....	W. H. Burt.
21 July	1904	Excelsior Coal & Lumber Corporation	Richmond.....	500,000	D. C. Zollickoffer..	W. D. Brownlee.
29 Aug't	1974	Exposition Development Company, Incorporated, The	Norfolk.....	5,000	A. C. Ives.....	A. D. Henvis.
16 May	1721	Exposition Realty Corporation	Norfolk.....	15,000	B. Lowenberg.....	John Lowery.
23 "	1740	Extensible Axle Cart Company, Incorporated	Norfolk.....	5,000	P. W. Carney.....	W. J. Atwood.
14 Nov'r	2168	Fairfax Realty Corporation	Norfolk.....	100,000	George W. Dey.....	D. L. Groner.
22 Sept'r	2044	Fairward Lumber Company, Incorporated	Norfolk.....	20,000	J. C. Campbell.....	C. A. Dickey.
16 Nov'r	2178	Faltz Brown Company Incorporated	Courtland.....	50,000	L. C. Faltz.....	J. W. Faltz.
24 May	1752	Farmers Tobacco Warehouse Company of Pamplin City Virginia Incorporated, The	Pamplin City... ..	10,000	R. D. Baldwin.....	H. L. Thornton.
7 Dec'r	2086	Farnsworth Pump Company Incorporated	Abingdon.....	200,000	W. H. Barrow.....	D. A. Preston.
31 Oct'r	2100	The Faulkner Miter Company Incorporated..	Roslyn.....	116,000	James A. Faulkner.	Emile E. Mori.
30 Dec'r	2297	Fentress C. W. & Company Incorporated	Norfolk.....	50,000	C. W. Fentress.....	H. H. Shind.
4 Aug't	1913	Fentress & Company Incorporated	Norfolk.....	100,000	Louis Feuerstein...	Louis F. Feuerstein.
26 April	1653	Fidelity Storage Corporation, The	Alexandria.....	100,000	David J. Brewer...	H. R. Karrick.
6 Dec'r	2292	Flinch Whetlock Company Incorporated	Richmond.....	50,000	J. W. Finch.....	W. M. Whitlock.
10 Aug't	1937	Flint Hill Lumber & Milling Corporation	Flint Hill.....	50,000	Andrew J. Speer...	A. C. Young.
	1919	Florida Development Company, Incorporated.....	Lynchburg.....	50,000	John H. Miller.....	Howard T. Trumbo.

Follanabee Land Development Company, Incorporated, The									
15	Aug't	1906	Ford, C. B., Company, Incorporated	Norfolk.....	20,000	O. E. D. Barron.....	J. T. Nottingham.		
1	Oct'r	2003	Foster & Smith Company, Incorporated	Richmond	100,000	C. B. Ford.....	R. M. Andrews.		
26	May	1761	Franklin Laundry Company, Incorporated	Norfolk	50,000	G. L. Foster ..	H. L. Foster.		
28	Oct'r	2123	Franklin Lighting Rod Company Incorporated	Richmond.....	5,000	J. K. Sherrin..	John O. Williams.		
3	July	1867	Franklin Live Stock Company Incorporated	Portsmouth..	10,000	George Y. Old..	R. S. Marshall.		
8	Dec'r	2103	Franklin Manufacturing Company Incorporated	Franklin	50,000	J. H. Holland, Jr.	J. F. Bryant, Jr.		
9	March	1822	Fravel, Sash & Door Company Incorporated	Richmond.....	50,000	W. S. Wortham..	R. C. Wortham, Jr.		
17	Oct'r	2009	Friedl, the Charles B. Drug Company Incorporated	Harrisonburg.	40,000	John S. Fravel..	James O. Stickley.		
26	Feb'y	1406	Friend & Company Incorporated	South Hill.....	10,000	J. H. Ogburn....	Charles E. Friend.		
4	April	1592	Galax Fair Association Incorporated	Petersburg....	10,000	L. C. Friend ..	W. J. Cox.		
6	March	1497	Gardner Barytes Corporation	Galax	10,000	I. B. Bryant ..	R. E. Cox.		
14	May	1712	Garrison Puckett Sales Company Incorporated	Gardner	10,000	R. M. Heath ..	James L. Devenny.		
16	Dec'r	2247	Germans Building & Investment Company, Incorporated	Norfolk	100,000	O. O. Cooper....	W. H. Garnett.		
15	Nov'r	2140	Ghent Residence Corporation	Roanoke	25,000	James P. Woods..	C. M. Armes.		
10	July	1877	Gibraltar Paint & Roofing Company Incorporated	Norfolk	25,000	G. M. Serpell....	Barton Myers.		
3	Oct'r	2050	Glee Burch Farms, Incorporated The	Norfolk	25,000	T. A. Gould.....	John P. Bernard.		
28	May	1746	Goode, the J. C. Lumber Company Incorporated	Warrenton....	100,000	J. T. Gwathmey..	Grenville Gaines.		
29	June	1824	Goode Company Incorporated, The	Boydton	50,000	St. John C. Goode.	St. John C. Goode.		
10	April	1606	Gordon, Garage & Car Company, Incorporated	Alexandria....	25,000	A. L. Goodloe...	D. A. Compton.		
19	July	1806	Graham Estate Farm Company, Incorporated	Richmond.....	6,000	George H. Gordon.	J. C. Hutcheson.		
12	May	1711	Graham Park Company Incorporated	Salem	100,000	L. C. Hansbrough.	C. D. Denit.		
7	Nov'r	2137	Graybe, Park Company Incorporated	Norfolk	20,000	J. W. Hough.....	T. M. Bellamy.		
19	June	1827	Graybe, Park Realty Corporation	Richmond.....	10,000	Hiram T. Gates..	B. A. Grabberger.		
13	April	1630	Graybe, Park Realty Corporation	Norfolk	20,000	A. B. Schwartzkopf.	T. M. Bellamy.		
3	July	1868	Greater Ghent Realty Corporation	Grayson town..	10,000	Guy O. Grayson	James H. Grayson.		
26	June	1825	Gregory Land & Timber Company Incorporated	Norfolk	30,000	J. H. Cofer	J. W. Hough.		
28	Sept'r	2041	Gregory Norfolk Land Company Incorporated	Chase City	50,000	Irving E. Campbell.	N. A. Gregory.		
7	June	1772	Gregory The O. L. Virginia Company of Richmond, Virginia Incorporated	Norfolk.....	10,000	L. Shetfky.....	D. L. Groner.		
12	April	1618	Gregory White Lath Machine Company Incorporated	Richmond.....	20,000	O. L. Gregory....	N. R. Leahy.		
8	June	1700	Grubb and Troy Laundry Incorporated The	Richmond.....	30,000	R. K. Gregory....	D. Whitlock.		
28	July	1912	Grubb Brothers Incorporated	Newport News..	5,000	J. L. Bristow....	M. B. Sberlock.		
8	May	1892	Gwathmey Mackall Electric Company Incorporated	Leesburg.....	10,000	Julian H. Grubb.	H. J. Grubb.		
4	Dec'r	2214	Hampton & Sons Company Incorporated	Norfolk	50,000	W. W. Gwathmey.	C. O. Mackall.		
31	Jan'y	1485	Hannatan Milling Company Incorporated	Abingdon	20,000	S. A. Carson.....	C. E. Cunningham.		
24	Aug't	1940	Hannatan Milling Company Incorporated	Hamilton	15,000	S. E. Rogers ..	J. R. Chamblin.		
26	Jan'y	1412	Hannatan Milling Company Incorporated	Bristol	10,000	J. P. Hammer, Jr.	E. M. Kaylor.		
1	July	1853	Hampton Reads Lumber Company Incorporated	Norfolk.....	30,000	Edward Holland	C. C. Boykin.		
21	"	1891	Hartley Casey Company Incorporated	Norfolk	50,000	Thomas F. Hanley.	Maurice Casey.		
12	May	1697	Hartman Coal Land Company Incorporated	Lynchburg.....	300,000	F. P. Harmon....	R. O. Horton.		
27	Dec'r	2209	Harris The W. H. Grocery Company, Incorporated	Richmond	50,000	W. H. Harris ..	J. D. Berger.		
9	June	1808	Hatcher The Harvey Drug Company Incorporated	Richmond.....	5,000	River Fleming...	H. D. Hatcher.		
26	Sept'r	2004	Haughwout's Cafe Incorporated	Norfolk.....	25,000	G. W. Haughwout.	A. C. Baze.		
16	May	1698	Haysor Manufacturing Company Incorporated The	Norfolk	50,000	T. H. Haynor....	E. G. Weaver.		
18	Aug't	1938	Hendricks Goodman Hardware Company, Incorporated	Newport News..	5,000	W. W. Hendricks.	C. L. Goodman.		
30	Sept'r	2048	Hibbs Company Incorporated	Huntsville	5,000	E. C. Hibble	W. L. Griffin.		
8	July	1869	Highland Company Incorporated	Roanoke	20,000	Robert C. Wilson.	R. H. McCarty.		
13	Oct'r	2079	Highland Park Realty Corporation	Richmond.....	21,000	E. B. Sydnor....	Julien Gunn.		
24	"	2106	Hite, Dr S P, Company, Incorporated	Roanoke.....	100,000	S. P. Hite.....	T. G. Ammen.		

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	6 7	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
24 Nov'r	2198	Hoennlger, F. C. & Brother, Incorporated	Richmond.	\$ 15,000	F. C. Hoennlger.	L. O. Boone.
6 Dec'r	2229	Hofheimer, W. H., Company, Incorporated	Norfolk.	15,000	W. H. Hofheimer.	E. F. Hofheimer.
15 Feb'y	1468	Hogg, Hooks & Company, Incorporated	Richmond.	10,000	James H. Grant.	Arthur Hooks.
12 April	1611	Holland & Lee Company, Incorporated	Holland.	50,000	P. H. Lee.	J. B. Punler.
27 Feb'y	1491	Holland Wooding Company, Incorporated	Danville.	10,000	W. C. Wooding.	S. E. Holland.
12 April	1613	Home Industrial & Endowment Association, Incorporated	New Hope Church.	10,000	S. M. Young.	John H. Hall.
11 Jan'y	1376	Home Investment Company, Incorporated	Emporia.	50,000	H. Schwartz.	W. T. Tillar.
10 Oct'r	2067	Home Seekers Realty Company, Incorporated	Norfolk.	15,000	M. Lipkin.	L. Weinfield.
8 Nov'r	2146	Home Steam Laundry Company, Incorporated	Norton.	5,000	M. Cousins.	E. H. Klige.
27 Feb'y	1503	Hotel Corporation of Norfolk	Norfolk.	100,000	W. P. Dodson.	C. N. Whitehurst.
30 Dec'r	2300	Hotel Fairfax Corporation.	Norfolk.	50,000	E. J. Lowenberg.	Moses Stern.
22 March	1557	Hub, Spoke & Lumber Company, Incorporated.	Chase City.	50,000	E. S. Emory.	George R. Land.
10 May	1707	Hunter's Pulasli Alum Springs Company, Incorporated	Pulaski.	50,000	W. T. Graham.	R. M. T. Hunter.
3 Oct'r	2045	Hurt, The J. F., Insurance Agency, Incorporated.	Tazewell.	25,000	J. F. Hurt.	J. R. Laird.
7 Sept'r	1987	Hygienic House Cleaning Company, Incorporated.	Lynchburg.	25,000	Leon Goodman.	Frederick Harper.
21 Oct'r	2102	Industrial Engineering & Supply Company, Incorporated.	Alexandria.	5,000	Walter R. Nets.	Raymond W. Barr.
29 Dec'r	2298	International Engineering Corporation	No folk.	100,000	G. B. Williamson.	A. R. Curth.
11 Oct'r	2090	International Exchange Company, Incorporated.	Richmond.	25,000	Everett B. Latham.	G. E. VanArsdale.
22 Dec'r	2266	International Farm Agency, Incorporated	Lynchburg.	15,000	J. Coles Clay.	A. V. Thomas.
27 Jan'y	1423	Interstate Collecting Agency, Incorporated	Big Stone Gap.	5,000	W. S. Mathews.	S. R. Jesse.
26 April	1654	Interstate Bar Association of Lynchburg. Virginia, Incorporated	Lynchburg.	50,000	Carter Glass.	C. M. Guggenheimer
17 Sept'r	1624	Interstate Typewriter Company, Incorporated.	Norfolk.	25,000	E. C. Hathaway.	H. McR. Bain.
11 Sept'r	1994	Ivor Mercantile Company, Incorporated.	Ivor.	10,000	P. J. Holmes.	Pettaway Barrett.
14 Feb'y	1461	Jackson & Cow Pasture Boom Company, Incorporated, The	Hot Springs.	10,000	P. V. Roonlanek.	J. W. Grier.
8 " "	1454	James River Coal Corporation.	Midlothian.	300,000	Merrilweather Jones.	J. W. Masste.
22 May	1729	James River Oyster Corporation, The	Newport News.	25,000	T. A. Sinclair.	E. W. Milstead.
10 April	1604	Jamestown Amusement & Vending Company, Incorporated, The	Norfolk.	50,000	Thomas H. Terry.	W. E. Porch.
19 Dec'r	2254	Jamestown Land Corporation.	Norfolk.	21,000	Thomas J. Powell.	W. J. Atwood.
1 Sept'r	1999	Jamestown Masonic Hall Company, Incorporated.	Norfolk.	50,000	Charles P. Reese.	.....
23 Dec'r	2290	Jamestown Realty Corporation.	Norfolk.	50,000	George E. Clarke.	R. B. Ashlin.
25 Feb'y	1486	Jefferson Inn Company, Incorporated, The	Charlottesville.	150,000	C. H. Lawrence.	James R. Hayden.

23	Feb'y	1482	Jefferson Park Land Company, Incorporated, of Roanoke, Virginia.....	Roanoke.....	50,000	S. B. Pace.....	W. S. McClanahan.
19	April	1622	Jefferson Realty Corporation.....	Richmond	1 400 000	Joseph Bryan.....	E. O. Leigh, Jr.
27	Dec'r	2254	Jenkins, The W. S. Company, Incorporated.....	Leesburg.....	100,000	Joseph M. Fox.....	C. Shawen.
10	Oct'r	2661	Jordan, The John F., Company, Incorporated.....	Fairfax	5,000	J. F. Jermain.....	R. O. Finney.
8	May	1670	Johnson E. B. & Company, Incorporated.....	Norfolk.....	25,000	E. B. Johnson.....	H. H. Williams.
21	March	1641	Jones-Larry Foundry & Machine Company Incorporated.....				
15	April	1627	Journal Company Incorporated The.....	Lynchburg.....	25,000	C. S. Adams.....	R. O. Terry.
9	Jan'y	1866	Justus A. Butler Lumber Company, Incorporated.....	Richmond.....	50,000	Charles B. Cooke.....	A. R. Holderby, Jr.
7	Aug't	1920	Kelly, T. W., Incorporated.....	Manchester.....	25,000	R. A. Juntik.....	John W. Justis.
25	Nov'r	2195	Kerr, C. T. W., Incorporated.....	Big Stone Gap.....	10,000	J. G. Muny.....	W. R. Carnes.
2	June	1780	Kirkwood Lumber Company, Incorporated.....	Richmond.....	5,000	David M. White.....	M. E. Kern.
25	Nov'r	2205	Kline, Goodwin & Throop, Incorporated.....	Richmond.....	30,000	Thomas B. Hinkle.....	J. T. Davis.
6	June	1792	Laubert's Market, Incorporated.....	Norfolk.....	20,000	H. E. Kline.....	H. R. Throop.
21	Aug't	1959	Lancaster Automatic Railway Crossing Company, Incorporated.....	Richmond.....	5,000	J. E. Lambert.....	F. E. B. Lambert.
20	April	1641	Landerkin, A. D. Company, Incorporated.....	Petersburg.....	100,000	G. W. Landerkin.....	Maurice A. Pion.
30	Dec'r	2306	Langhorne, The D. A. Incorporated.....	Richmond.....	25,000	A. D. Landerkin.....	Stanley B. Tyler.
22	July	1905	Lawrenceville Brick & Tile Company Incorporated.....	Lynchburg.....	75,000	J. L. Pitts.....	Gray Langborne.
10	Feb'y	1456	Leadbeater, E. S. & Sons Incorporated.....	Norfolk.....	25,000	Adam Tredwell.....	Walter C. Archer.
15	July	1484	Lee, A. S. & Sons Company, Incorporated.....	Alexandria.....	200,000	C. C. Leadbeater.....	John Leadbeater.
16	June	1817	Lee Valley Company Incorporated.....	Richmond.....	50,000	Alfred B. Lee.....	Charles P. Lee.
24	Feb'y	1602	Lester Park Amusement Corporation.....	Emporia.....	5,000	J. B. Bailey.....	L. M. Lee.
14	Nov'r	2172	Little Bay Oyster Company, Incorporated.....	Portsmouth.....	2,000	D. F. Appenzeller.....	Matilda Lester.
24	March	1462	Loan & Investment Company, Incorporated, The.....	Norfolk.....	15,000	Henry Kirm, Jr.....	Rufus Kirm.
14	Nov'r	2148	Lowest Plin Company, Incorporated, The.....	Roanoke.....	10,000	R. J. Wright.....	W. M. Wright.
21	Sept'r	2017	Lowry, J. W., Incorporated.....	Front Royal.....	10,000	S. L. Hoover.....	M. J. Fulton.
27	March	1571	Lynchburg Skating Rink Company, Incorporated.....	Norfolk.....	50,000	W. H. Sterling, Jr.....	John B. W. Taylor.
11	Dec'r	2240	Lynchburg Realty Company, Incorporated.....	Norfolk.....	100,000	D. J. Lowenberg.....	M. Stern.
26	Aug't	1970	Luray Caverna Corporation.....	Norfolk.....	25,000	H. L. Smith.....	E. R. Baird, Jr.
23	Feb'y	1479	Luray Land Corporation.....	Roanoke.....	100,000	H. M. Luck.....	W. L. Schenck.
10	Oct'r	2071	Lynchburg Drug Specialty Company, Incorporated, The.....	Luray.....	100,000	T. C. Northcott.....	d. T. Morrison.
21	Sept'r	2014	Lynchburg Skating Rink Company, Incorporated.....	Lynchburg.....	25,000	A. L. Jambon.....	C. S. Landram.
8	Dec'r	2228	Lynchburg Realty Company, Incorporated.....	Richmond.....	25,000	W. H. Keeton.....	William M. Brydon.
27	Oct'r	2109	Lynchburg & Crews Implement Company, Incorporated.....	Burkeville.....	10,000	J. L. Dradshaw.....	S. J. Babcock.
19	June	1826	Lynchburg & Crews Implement Company, Incorporated.....	Lynchburg.....	15,000	J. A. Duckworth.....	S. O. Stevens.
28	June	1842	John H. Macellin & Son, Incorporated.....	Richmond.....	25,000	R. W. Watkins.....	G. Carlton Jackson.
27	Dec'r	2286	Macnamara Syndicate, Incorporated.....	Petersburg.....	100,000	John H. Macella.....	Thomas B. Macella.
13	Feb'y	1480	Manassas Illuminating Company, Incorporated.....	Norfolk.....	5,000	S. Macnamara.....	C. E. Sims.
29	May	1766	Manchester Cemetery & Park Association Incorporated.....	Manassas.....	5,000	W. N. Lipscomb.....	R. S. Hynson.
13	April	1616	Manchester Lumber Company, Incorporated.....	Manchester.....	25,000	J. B. Johnson.....	C. C. Burgess.
10	Jan'y	1379	Manchester Lumber Company, Incorporated.....	Richmond.....	100,000	E. T. Mankin.....	H. M. Magla.
20	Sept'r	1992	Manchester Lumber Company, Incorporated.....	Richmond.....	5,000	F. F. Manning.....	C. Manning, Jr.
17	March	1545	Manchester Lumber Company, Incorporated.....	Manassas.....	10,000	J. O. D. Ghelson.....	A. S. Bustard.
15	Aug't	1916	Manchester Lumber Company, Incorporated.....	Midlothian.....	300,000	Thomas Armstrong.....	Frank P. Ryan.
8	Feb'y	1447	Mathews Lumber Company, Incorporated.....	Berkley.....	300,000	Thomas Armstrong.....	George Lindsey.
8	Jan'y	1449	Mathews Lumber Company, Incorporated.....	Martinsville.....	15,000	John W. Carter.....	W. W. Hamilton.
16	Jan'y	1874	Mathews Lumber Company, Incorporated.....	Norfolk.....	15,000	Moses Marx.....	A. R. J. Gammon.
				Alexandria.....	750,000	Alexander Brown.....	B. H. Griswold, Jr.
				Clifton Forge.....	50,000	W. O. Mathews.....	A. Ashburnet.

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
15 May	1717	Mattaponi Pickling Company, Incorporated...	Walkerton	\$ 8,000	Theodore Courtney.	W. H. Walker.
26 April	1660	McCarrick White Drug Company, Incorporated	Norfolk.	50,000	J. A. McCarrick. . .	J. A. White.
8 July	1873	Mechanical Lathing & Trimming Corporation	Norfolk.	200,000	W. H. Lumaden. . .	C. G. Kizer.
15 Sept'r	2007	Meoni Produce Company, Incorporated	Richmond	5,000	F. M. Meoni.	F. M. Catogni, Jr.
15 March	1539	Mercantile Realty Company, Incorporated, The	Norfolk.	50,000	Charles W. Priday.	R. W. Peatross.
21 "	1551	Mercantile Coffee Company, Incorporated, The	Alexandria	25,000	Joseph Chum.	David E. Anthony.
19 July	1897	Middle States Coal & Oil Company, Incorporated.	Roanoke.	5,000	U. H. Peck.	Robert M. Peck.
6 May	1630	Midland Cigar & Tobacco Company, Incorporated, The	Midland	1,100	F. C. Picher.	H. G. Armstrong.
12 March	1523	Midlothian Grocery Company, Incorporated, The	Midlothian	5,000	Henry Choice	Silas T. Stewart.
25 Aug't	1940	Miller, Louis, Company, Incorporated.	Richmond	5,000	Louis Miller.	Ellis Miller.
25 Sept'r	2035	Mineral Brick Company, Incorporated	Mineral.	10,000	C. J. Terrell.	M. A. Sears.
21 April	1644	Mineral Machine & Lumber Company, Incorporated.	Mineral.	2,000	C. J. Terrell.	J. B. Wooddy.
14 Nov'r	2167	Mineral Mirror, Incorporated, The	Mineral.	2,000	M. B. Qulsenberry.	James G. Boxley.
26 Sept'r	2032	Monolith Steel Company, Incorporated.	Alexandria.	250,000	John F. Golding. . .	Harry N. Low.
18 March	1572	Montebello Land Company, Incorporated, The.	University.	5,000	D. Harmon.	R. A. Watson.
16 Aug't	1945	Moore & Wixon Fruit & Produce Company, Incorporated.	Norfolk	15,000	W. M. Moore	S. P. Wixon.
5 Dec'r	2212	Morotock Tobacco Works, Incorporated, The.	Danville.	25,000	W. C. Hurt	Robert G. Smith.
11 Aug't	1935	Morris, Harry, Incorporated	Norfolk.	50,000	Harry Morris	Joseph Morris.
16 Feb'y	1483	Morris, Mrs. L. B. Incorporated	Richmond.	15,000	Gaston R. Rhelms. .	M. C. Hewlett.
19 Aug't	1956	Motor Transfer Company, Incorporated, The.	Richmond.	15,000	H. D. Eichelberger.	William C. Noland.
11 April	1609	Mount Vernon Corporation	Norfolk.	15,000	A. B. Seldner.	William B. Cheek.
4 Dec'r	2221	Mutual Benefit Society of Washington, D. C., Incorporated.	Alexandria.	5,000	John Greene.	W. E. Burchfield.
14 June	1814	Mutual Mercantile Coffin & Casket Association, Incorporated.	Waverly.	10,000	B. J. Richardson. . .	F. D. Pittman.
4 Aug't	1921	Mutual Realty Investment Corporation of Newport News Virginia The	Newport News. . . .	50,000	J. E. Warren.	G. F. Mason.
25 May	1745	Napsemord Grocery Company, Incorporated	Suffolk.	50,000	R. W. Baker.	W. S. Beaman.
4 Dec'r	2223	National Amusement Company, Incorporated, The.	Richmond.	100,000	Samuel Stewart. . . .	Benjamin Stuits.
20 March	1646	National Distributing Company, Incorporated, The.	Norfolk.	50,000	I. S. Fine.	W. F. Ayers.
31 Jan'y	1438	National Furniture Company, Incorporated, The.	Roanoke	10,000	W. P. Firey.	J. B. Firey.
26 April	1552	National Phonograph-Cash Register Corporation.	Norfolk.	20,000	C. M. Barrett	E. S. Ruffin.
27 March	1564	National Realty Corporation of Norfolk	Norfolk.	50,000	H. C. Hofheimer. . . .	J. C. Hofheimer.
21 April	1638	National Utilization Corporation	Norfolk.	50,000	C. J. Collins	C. C. Lourey.
4 "	1560	Nelson Stone Company, Incorporated.	Lynchburg.	10,000	Taylor Gleaves. . . .	C. S. Adams.
15 July	1894	New Cleveland Company, Incorporated	Norfolk.	25,000	Inaac Kershaw.	R. S. Jeffries.
9 Sept'r	2016	New Point Comfort Hotel Company, Incorporated, The	Norfolk	25,000	H. C. Dodson.	R. W. Mallet.

18	Jan'y	1899	Newport News Law Library, Incorporated.	Newport News.	6,000	William C. Stuart.	W. R. Perkins.
19	July	1899	Newport News Shoe Company, Incorporated.	Norfolk.	10,000	H. C. Hoffelmer.	H. W. Coates.
20	Dec'r	2277	Newsoma Mercantile Company, Incorporated, The.	Newsoms.	15,000	John P. Person.	J. L. Barham.
20	May	1740	Nominal Packing & Manufacturing Company, Incorporated.	Nominal Perry.	30,000	George P. Bailey.	William Hutt.
0	Jan'y	1900	Norfolk Bureau of Credits, Incorporated, The.	Norfolk.	6,000	F. H. Gale.	H. N. Poulson.
0	Dec'r	2231	Norfolk Commission Company, Incorporated, The.	Norfolk.	6,000	George W. Watson.	T. M. Sanderlin.
22	March	1850	Norfolk Construction Corporation.	Norfolk.	50,000	Eugene Follmer.	Adam Christie.
30	Nov'r	2191	Norfolk Employment Association, Incorporated, The.	Norfolk.	6,000	A. Lee Rawlings.	F. B. Pond.
17	Jan'y	1899	Norfolk Fertilizing Company, Incorporated.	Norfolk.	50,000	Harry K. Woodruff.	Gilmer T. Elliott.
1	Sept'r	1900	Norfolk Hardware Company, Incorporated.	Norfolk.	6,000	M. E. Sewell.	J. H. Price.
11	Aug't	1904	Norfolk Industrial Association, Incorporated, The.	Norfolk.	10,000	Frederick R. Cusack.	Charles J. Watkins.
7	April	1897	Norfolk Investment & Improvement Corporation, The.	Norfolk.	50,000	A. W. Cornick.	S. E. Morris.
2	Oct'r	2049	Norfolk Loom Packer Company, Incorporated, The.	Norfolk.	50,000	J. P. Williams.	E. Goldsmith.
8	Nov'r	2149	Norfolk Mineral Water Company, Incorporated.	Norfolk.	10,000	J. W. Jordan, Jr.	J. P. Buxton.
30	Jan'y	1498	Norfolk Newspaper Publishing Corporation.	Norfolk.	150,000	H. L. Glover.	F. T. Marshall.
6	July	1870	Norfolk Novelty Corporation, The.	Norfolk.	6,000	J. H. Cofer.	A. B. Carney.
14	June	1813	Norfolk Publishing Company, Incorporated.	Norfolk.	10,000	A. E. Kries.	R. M. Fagan.
7	March	1810	Norfolk Trading Corporation, The.	Norfolk.	2,500	H. L. Smith.	H. L. Smith, Jr.
1	April	1868	North American Expert Company, Incorporated.	Norfolk.	100,000	S. Heath Taylor.	W. H. Taylor.
28	Nov'r	2194	North Side Knitting Company, Incorporated.	Alexandria.	50,000	Harvey P. Wellman.	Frederick B. Neve.
29	April	1603	Northwest Lumber Company, Incorporated.	Norfolk.	25,000	R. H. Riddleberger.	F. H. Brayton.
21	"	1890	Norton Realty Company, Incorporated, The.	Northwest.	6,000	B. F. Scott.	B. F. Vaughan.
2	May	1892	Norton Realty Company, Incorporated, The.	Norton.	50,000	M. L. Stallard.	C. C. Hyatt.
26	Jan'y	1409	Novelty Furniture Company, Incorporated.	Norfolk.	15,000	H. A. Irving.	W. B. Painter.
26	Jan'y	2116	Novelty Manufacturing Corporation.	Newport News.	25,000	O. D. Bachelet.	J. Reed Curry.
8	Nov'r	1901	Oak Hill Cemetery Company, Incorporated.	Fredericksburg.	6,000	Henry Warden.	B. F. Whitner.
24	Aug't	1904	Oakleaf Realty & Investment Corporation.	Oakette.	100,000	Isaac H. Paxon.	C. W. Peterson.
20	July	1901	Oaks Warehouse, Incorporated, The.	Petersburg.	15,000	William L. Venable.	C. Pieber Collier.
9	June	1901	Ocean View Land Corporation.	Norfolk.	15,000	Charles V. Cooke.	Thomas H. Wilcox.
18	"	1810	Ohio & Western Oil Corporation.	Richmond.	500,000	William Ellyson.	J. B. Montgomery.
25	Jan'y	1403	Old Dominion Box Company, Incorporated, The.	Lynchburg.	20,000	T. M. Terry.	John W. Dillard, Jr.
26	Nov'r	2202	Old Dominion Bridge & Construction Company, Incorporated.	Lynchburg.	300,000	Walker Pettyjohn.	A. R. Long.
20	April	1603	Old Dominion Farm & Improvement Company, Incorporated.	Lynchburg.	250,000	James R. Hayden.	A. P. Bibb.
13	March	1890	Oneshundo Land Corporation.	Charlottesville.	10,000	A. C. Oneshundo.	R. L. Forrest.
8	April	1868	Onslow Land & Lumber Company, Incorporated.	Norfolk.	50,000	R. O. Dennis.	A. Woolford.
11	Nov'r	2180	Palm Palace, Incorporated.	Suffolk.	10,000	Theodore A. Brown.	George W. VanPelt.
21	"	2152	Paper Stock Corporation.	Norfolk.	6,000	W. T. Barron.	Thomas W. Shelton.
21	March	1898	Parkley Manufacturing Company, Incorporated, The.	Parkley.	25,000	Alfred T. Matthews.	George Matthews.
27	Dec'r	2208	Patent Plu. Hot Water Heating Company of Washington D. C., Incorporated, The.	Alexandria.	150,000	H. T. Offendering.	Harry Gardner.
12	Sept'r	2002	Paulette Venable Garfield Company, Incorporated.	Farmville.	10,000	W. P. Venable.	R. W. Paulett, Jr.
14	July	1896	Payne George W. Company, Incorporated.	Roanoke.	50,000	George W. Payne.	Charles H. Shleida.
16	March	1593	Peabody Hardware Company, Incorporated.	Pearlsburg.	15,000	A. P. Harman.	J. M. Reynolds.
17	Oct'r	2000	People's Amusement Corporation.	Richmond.	10,000	G. G. Worsham.	Frederick Pilcher.
6	Sept'r	1900	People's Economy Ice Company, Incorporated.	Petersburg.	50,000	Joseph Lambert.	J. M. Quicke, Jr.
8	April	1891	People's Real Estate & Investment Company of Virginia, Incorporated, The.	Richmond.	10,000	J. J. Carter.	W. F. Denny.
6	Sept'r	1902	Perron Evans Hardware Company, Incorporated.	Lynchburg.	75,000	R. M. Perrow.	D. S. Evans.
19	Aug't	1903	Peters Goodwyn Company, Incorporated.	Bristol.	45,000	George D. Peters.	P. A. Goodwyn.

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.
Miscellaneous Corporations - Continued.

Date.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.
17 Nov'r	Petersburg Domestic Training School, Incorporated, The	Petersburg	\$ 10,000	John G. Harris	John G. Harris
21 June	Petersburg Fuel Company, Incorporated	Petersburg	50,000	N. H. Hobbs	William E. Beasley
10 Oct'r	Petersburg Horse Show Association, Incorporated	Petersburg	10,000	Duncan Wright	John F. W. Ruffin
28 Feb'y	Petersburg Hosiery Company, Incorporated, The	Petersburg	6,000	A. S. Reinach	F. L. Reinach
16 Nov'r	Petersburg Leather Company, Incorporated	Petersburg	50,000	John Watson	George W. Watson
9 Feb'y	Petersburg Realty Corporation	Petersburg	100,000	Benjamin Harrison	Benjamin B. Jones
11 Nov'r	Phoenix Investment Company, Incorporated	Alexandria	50,000	Mark H. Barnum	E. W. Morecock
17 May	Phoenix Realty & Investment Company, Incorporated, The	Hampton	25,000	H. H. Holt	F. von Schilling
24 April	Phoenix Lumber Company, Incorporated	Danville	25,000	A. M. Southall	W. H. Barker
22 Nov'r	Philadelphia Real Estate & Bureau Association, Incorporated, The	Franklin	10,000	M. C. Holland	W. B. Holland
15 Aug't	Phillips Table Corporation	Norfolk	25,000	H. W. Phillips	S. C. Phillips
18 March	Piedmont Land Company, Incorporated	Lynchburg	5,000	John S. Walker	Henry M. Seckert
25 Jan'y	Piedmont Mills, Incorporated	Lynchburg	800,000	James I. Pritchett	William B. Hill
25 Aug't	Piedmont Mining & Metallurgical Corporation, The	St. Just	500,000	Charles Barth	Robert A. Meier
12 April	Piedmont Orchard Company, Incorporated	Linden	25,000	W. J. Phillips, Jr.	J. L. Phillips
1514	Piedmont & Tidewater Land Company, Incorporated	Columbia	5,000	B. R. Cowherd	George J. Stoneman
1922	Pine Bluff Hotel Corporation	Norfolk	100,000	C. H. Connelvo	H. L. Lowenberg
20 Jan'y	Pittsburg Baryta & Milling Corporation	Richlands	200,000	J. T. Kell	F. J. Shaler
10 Aug't	Pitzer Department Store Company, Incorporated, The	Bristol	50,000	L. B. Jones	E. K. Crymble
7 June	Pleasant Hill Cemetery Corporation	Suffolk	10,000	J. B. Hardy	John Reynolds
1924	Plumbers' Soapstone Company of America, Incorporated, The	Oak Ridge	100,000	J. B. Gordon	H. B. Gordon
1408	Pocahontas, Graham & Tazewell Electric Bell Line	Pocahontas	50,000	James S. Browning	V. L. Sexton
7 Sept'r	Portsmouth Cement Stone Company, Incorporated, The	Portsmouth	25,000	James W. S. Butt	William H. Ewald
1905	Portsmouth Cotton Mills, Incorporated, The	Portsmouth	40,000	J. T. Parker	George R. Parriab
2348	Potomac Hotel Corporation, The	Alexandria	20,000	J. E. Howland	Willard W. Bevan
1886	Powell's Fort Slave Company, Incorporated, The	Tom's Brook	10,000	M. L. Baueserman	William Keller
2118	Powell Trust Company, Incorporated	Newport News	100,000	A. L. Powell	J. E. T. Hunter
1885	Powhatan Land Company, Incorporated, The	Manchester	20,000	P. S. Bocher	George E. Gary
2199	Powhatan Real Estate Company, Incorporated	Powhatan	16,000	Haskins Hobson	Peter G. Miller
1451	Puckett Car Equipment Company, Incorporated, The	Richmond	25,000	John E. Puckett	G. H. Parster
28 Feb'y	Pulaski Steam Laundry Company, Incorporated	Pulaski	10,000	W. Porter	W. H. Newler
1780	Purcellville Foundry Company, Incorporated	Purcellville	15,000	J. D. Dillon	George W. Lane
2286	The Quyon Medicine Manufacturing Corporation	Alexandria	15,000	C. C. Leadbeater	John Leadbeater
1401	Radford Hardware & Supply Company, Incorporated	Radford	25,000	J. C. Peter	J. G. Osborne
1440					

21 June	1899	Radford Milling Company, Incorporated	Radford.....	10,000	James S. Zoll, Sr...	Robert P. White.
11 May	1700	Ranch, David, Company, Incorporated	Norfolk.....	5,000	J. B. Bennett.....	David Ranch.
1 July	1861	Rappahannock Electric Light & Power Company, The..	Fredericksburg..	25,000	J. B. Ficklen.....	A. D. Trappecott.
5 May	1889	Rappahannock Marine Railway Company, Incorporated	.....		
		ated The	.....		
27 Dec'r	2208	Realty Holdings Corporation	Weems.....	10,000	George P. Squires..	H. A. Crittenden.
17 May	1724	Realty Investment Company of Norfolk, Incorporated..	Roanoke.....	10,000	A. S. Crawford.....	Frank M. Butt.
18 "	1708	Rebekah Sanitarium Incorporated	Roanoke.....	50,000	T. H. Wilcox.....	S. W. Pannill.
7 Aug't	1890	Redgate Realty Corporation The	Roanoke.....	10,000	C. G. Cannaday....	J. O. Burns.
20 Nov'r	2159	Red Lead & Graphite Paint Corporation	Norfolk.....	50,000	George Fletcher...	R. L. Doble.
31 Jan'y	1428	Reliable Liquor Company Incorporated The	Pounding Mill...	50,000	G. B. Legnard.....	James L. Devenny.
9 Feb'y	1405	Remme Dairy Company Incorporated The	Norfolk.....	5,000	George S. Stokes...	M. Mansbach.
4 Nov'r	2126	Review Publishing Company Incorporated The	Richmond.....	50,000	F. F. Reenie.....	H. H. Vaden.
11 Oct'r	2073	Rex Company Incorporated The	Alexandria.....	15,000	T. C. Easterling...	Joseph W. McCana.
15 Feb'y	1467	Rhblair Lumber Company Incorporated	Richmond.....	50,000	C. D. Gaver.....	L. H. Copeland.
20 Sept'r	2047	Richmond Construction Company Incorporated	Richlands.....	25,000	D. G. Robinson....	H. J. Ayers.
5 March	1976	Richmond Lumber Corporation	Richmond.....	5,000	Jacob Wells.....	Andrew J. Pizzini.
30 Sept'r	2019	Richmond Lumber & Lumbermen's Corporation	Richmond.....	100,000	William O. Beach...	James B. Gamble.
30 Jan'y	1421	Richmond Lumber & Lumbermen's Corporation	Richmond.....	100,000	J. D. Patton.....	A. Wright.
18 Oct'r	2097	Richmond Lumber & Lumbermen's Corporation	Richmond.....	25,000	Jonathan Bryan...	O. P. Redford.
25 Nov'r	2141	Richmond Lumber & Lumbermen's Corporation	Richmond.....	10,000	J. C. Eisher.....	B. G. Garvin.
26 Jan'y	1420	Richmond Lumber & Lumbermen's Corporation	Richmond.....	25,000	G. O. Worsham....	C. A. Zinke.
10 July	1880	Richmond Lumber & Lumbermen's Corporation	Richmond.....	25,000	Edgar Allan, Jr....	G. J. Snyder.
		porated	Richmond.....		Giles B. Jackson...	William H. Tyler.
14 Sept'r	2006	Richmond Slate Company Incorporated	Richmond.....	50,000	W. B. Meredith...	F. Fitzgerald.
26 Jan'y	1406	Richmond Vance & Company, Incorporated	Richmond.....	25,000	C. R. Guy.....	R. S. Tuck.
29 June	1856	Riverside Reservoir Corporation	Meadow View....	10,000	D. G. Ritchie.....	Q. A. Eller.
16 Sept'r	2004	Rives Rubber Grocery Company, Incorporated	Norfolk.....	15,000	Charles J. Calrow...	Allen O. Burrow.
1 Jan'y	1973	Roanoke Cigar Manufacturing Company Incorporated..	Marlottesville...	25,000	B. A. Rives.....	J. G. Vestman.
31 Jan'y	1457	Roanoke Coffee & Spice Company of Roanoke, Vir-	Roanoke.....	50,000	S. W. Jamison....	E. B. Jacobs.
		gata Incorporated	.....		
11 March	1514	Roanoke Real Estate & Development Company Incor-	Roanoke.....	25,000	T. E. Jamison.....	R. S. Williams.
		porated The	.....		
21 Sept'r	2028	Roanoke Stone & Lime Company Incorporated	Boydton.....	10,000	St John C. Goode...	B. E. Cogbill.
15 Dec'r	2245	Roanoke Transfer & Cab Company Incorporated	Roanoke.....	10,000	O. A. Kerns.....	A. D. W. Walton.
11 April	1897	Roberts Lumber Company Incorporated	Roanoke.....	20,000	F. E. Green.....	G. B. Townsend.
19 Oct'r	2104	Roberts Tobacco Company, Incorporated The	Richmond.....	50,000	R. W. Roberts.....	Thomas Oresbam.
20 May	1741	Robinson Brokerage Company, Incorporated	Chase City.....	100,000	T. E. Roberts.....	W. D. Norvell.
18 Sept'r	2012	Royal Realty Corporation	Norfolk.....	10,000	N. T. Robinson....	W. G. Robinson.
20 Feb'y	1494	Rural Retreat Produce & Milling Company Incor-	Norfolk.....	50,000	C. A. Woodard.....	W. C. Cobb.
		porated The	.....		
23 Feb'y	1495	Ryan W. B. Company Incorporated	Rural Retreat...	25,000	W. C. Lawson.....	John W. Eifert.
14 March	1836	Saint Luke Emporium Association Incorporated, The	Lynchburg.....	25,000	O. B. Barker.....	W. B. Ryan.
20 May	1747	Schultz Brewery Company Incorporated	Richmond.....	25,000	M. L. Walker.....	M. H. Dawson.
11 Oct'r	2076	Seaboard Brokerage Company, Incorporated	Norfolk.....	5,000	Joseph E. Uihlein...	E. F. Byron.
11 "	2074	Seaboard Coal & Timber Corporation	Norfolk.....	50,000	H. W. Keeling....	M. C. Keeling.
7 June	1726	Seaboard Electric Company, Incorporated.....	Norfolk.....	100,000	C. W. Tebault.....	Philip L. Ornaty.
21 Nov'r	2100	Seaboard Manufacturing & Sales Company, Incorporated	Norfolk.....	50,000	Arthur L. Bosley...	Julien Binford, Jr.
		ated	.....		
7 March	1519	Seaboard Realty Company, Incorporated.....	Norfolk.....	50,000	W. W. Starke.....	T. B. Garnett, Jr.
			Norfolk.....	50,000	Thomas J. Powell...	L. R. Britt.

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	%	NAME.	Location Principal Office.	Minimum Capital Stock.	President.	Secretary.
27 Nov'r	2201	Security & Equity Bond Company of Virginia, Incorporated.	Petersburg.	\$ 50,000	George Cameron, Jr.	F. H. Plummer.
30 Oct'r	2038	Sewall's Point Land Corporation.	Norfolk.	50,000	T. H. Birdson.	A. M. Waddell, Jr.
27 June	1847	Shea Realty Corporation.	Norfolk.	100,000	M. B. Crowell.	Alfred P. Page.
4 Feb'y	1444	Shenandoah Iron & Coal Company, Incorporated.	Woodstock	900,000	W. R. Merriam.	James B. Brown.
4 Oct'r	2060	Shenandoah Valley Orchard Company, Incorporated.	Mount Jackson	50,000	F. H. Wiesler.	J. L. Wiseler.
10 Jan'y	1894	Short, Norman F. Company, Incorporated.	Richmond.	10,000	B. T. Jellison.	L. C. Williams.
22 May	1734	Smiley, W. K. & Company, Incorporated.	Lynchburg.	25,000	W. L. Moorman.	W. K. Smiley.
22 Dec'r	2267	Smith, J. W., Electric Company, Incorporated.	Norfolk.	10,000	J. W. Smith.	R. N. Scott.
"	2236	Smithport Extract Company, Incorporated.	Damascus.	100,000	J. E. Rooney.	C. A. Backer.
25 Jan'y	1894	Smith River Chair Company, Incorporated.	Bassett.	25,000	J. B. Bassett.	R. R. Burchfield.
26 Sept'r	2027	Smith River Mercantile Company, Incorporated.	Bassett.	6,000	G. J. Penn.	R. R. Burchfield.
27 Dec'r	2265	Snellings & Snellings, Incorporated.	Norfolk.	25,000	H. W. Snellings.	J. E. Snellings.
28 Sept'r	2042	Soap Products Company, Incorporated.	Norfolk.	100,000	F. O. Andrews.	S. M. Brandt.
9 Feb'y	1452	South Atlantic Lumber Company, Incorporated.	Norfolk.	25,000	F. H. Holladay.	N. H. Forbes.
13 Nov'r	2169	South Atlantic Pharmaceutical Company, Incorporated.	Richmond.	50,000	T. A. Miller.	W. E. Brown.
28 Nov'r	2208	Southern Butter, Cheese & Egg Company, Incorporated.	Richmond.	25,000	F. H. Hobbs.	M. L. Brown.
"	2166	Southern Drug Company, Incorporated.	Norfolk.	50,000	J. A. McCarrick.	Julian P. Mowry.
14 June	1776	Southern Drug Company, Incorporated.	Norfolk.	50,000	George J. Twoby.	J. W. Calvert.
9 Feb'y	1450	Southern Lumber Corporation, The.	Norfolk.	25,000	George L. Curry.	I. D. Curry.
"	1439	Southern Mineral & Timber Company, Incorporated.	Bristol.	25,000	J. A. Dickey.	W. W. Bourne.
12 May	1713	Southern Mutual Industrial & Investment Association, Incorporated.	Newport News.	10,000	J. T. Newsome.	W. H. C. Brown.
31 March	1582	South Hill Manufacturing Company, Incorporated.	South Hill.	15,000	R. E. Yancey.	J. H. Ogburn.
6 Feb'y	1414	South Side Development Company, Incorporated.	Dillwyn.	15,000	William R. Silvey.	W. R. Connor.
17 July	1868	South Western Mining & Chemical Company, Incorporated.	Charlottesville.	500,000	Charles E. Hughes.	John F. Sommers.
31 Jan'y	1484	South West Realty Company, Incorporated.	Norfolk.	10,000	C. H. Patterson.	J. L. Lyons.
16 June	1818	Southwest Virginia Lumber Company, Incorporated.	Roanoke.	5,000	S. Sachs.	J. Schurman.
13 Nov'r	2182	Specialty Construction Company, Incorporated.	Norfolk.	10,000	J. T. McMahon.	Samuel P. White.
11 Jan'y	1851	Spotless Washing Machine Company, Incorporated.	Richmond.	25,000	William Todd.	Henry J. Cabell.
17 Oct'r	2070	Standard Loan & Security Company, Incorporated.	Portsmouth.	5,000	Max Stark.	S. Goodman.
27 June	1844	Standard Manufacturing Company, Incorporated.	Suffolk.	50,000	George H. Lewis.	Fredrick Lewis.
26 Sept'r	2032	Standard Safety Medical Spoon Company, Incorporated.	Norfolk.	50,000	George C. Honold.	P. H. Williams.
17 Nov'r	2180	Standard Supply Company, Incorporated.	Newport News.	15,000	J. White (handler).	R. H. Brushwood.
22 July	1869	Stanton Tanning Company, Incorporated.	Richmond.	300,000	Reuben Burton.	M. H. Chalkley.

CLASSIFIED LIST OF CHARTERS GRANTED.—CONTINUED.

Miscellaneous Corporations—Continued.

Date.	NAME.	Location Principal Office.	Capital Authorized	President.	Secretary.
11 March	Virginia Excelsior Company, Incorporated, The	Fredericksburg	\$ 50,000	E. M. Young, Jr.	Albert B. Botta.
27 Feb'y	Virginia-Kentucky Coal Corporation	Big Stone Gap	300,000	J. F. Bullitt	J. L. Kemmerer.
30 Aug't	Virginia Light & Power Company	Asland	25,000	H. W. Anderson	G. B. Williams.
18 Dec'r	Virginia Lime Company, Incorporated	Richmond	5,000	W. E. Carson	Warner Moore.
21 June	Virginia Metalite Paint Corporation	Sword's Creek	12,000	W. J. Weinman	James L. Devenny.
10 May	Virginia Mining & Development Company, Incorporated	Morrisville	300,000	William B. Lindsay	F. P. Arnold.
14 Oct'r	Virginia Montezuma Development Corporation	Richmond	500,000	Andrew Pissini, Jr.	R. F. Hudson.
18 Aug't	Virginia Mutual Savings, Loan & Investment Association, Incorporated	Burgess's Store	25,000	S. A. Conway	Robert L. Downing.
15 Dec'r	Virginia Novelty Works Incorporated	Berkley	15,000	T. H. Synon	William Tillotson.
26 April	Virginia Ore & Lumber Corporation	Roanoke	500,000	F. A. Hill	C. V. Ferguson.
21 Sept'r	Virginia Oyster Company, Incorporated, The	Hampton	50,000	John E. Foster	H. H. Kimberly.
23 June	Virginia Peninsula Produce Exchange, Incorporated, The	Williamsburg	15,000	B. F. Wright	F. H. Ball.
11 Dec'r	Virginia Pipe & Foundry Company, Incorporated	Richmond	50,000	T. S. Wheelwright	H. R. Wayt.
29 May	Virginia Pure Food Company, Incorporated	Kinsale	25,000	Robert Nimmo, Jr.	George P. Bailey.
21 Nov'r	Virginia Pyrites Company, Incorporated	Alexandria	100,000	Jacob D. Cline	Edward L. Pitroff.
16 Jan'y	Virginia Real Estate, Rental & Insurance Company, Inc	Berkley	25,000	W. B. Dougherty	E. P. Crockett.
24 March	Virginia Realty & Construction Company, Incorporated	Richmond	50,000	W. R. Francis	H. N. Francis.
26 Sept'r	Virginia Southwestern Coal & Timber Company, Incorporated	Alexandria	500,000	J. H. Meriwether	George E. Terry.
18 Feb'y	Virginia Trust & Charter Corporation	Richmond	15,000	J. D. Patton	A. B. Alsop.
13 June	Walker Hughes Market Corporation, The	Alexandria	100,000	John C. Walker	Joby C. Walker.
10 "	Walters & Company, A Corporation	Graham	100,000	John Walters	C. O. Hollman.
23 "	Washington Chiapas Rubber & Realty Corporation	Alexandria	100,000	James W. Ellsworth	Charles J. Harley.
29 Dec'r	Washington Luna Park Company, Incorporated, The	Alexandria	165,000	Frederick H. Treat	John W. Pittock.
9 Nov'r	Washington Safe Deposit Company, Incorporated	Alexandria	120,000	William A. Gordon	Samuel Cross.
11 April	Washington & Virginia Real Estate Corporation	Alexandria	100,000	C. H. Livingstone	T. C. Smith.
6 Dec'r	Waugh Construction Company, Incorporated, The	Everons	25,000	Gerie E. Waugh	H. M. Waugh.
8 June	Way Carriage Company, Incorporated	Charlottesville	25,000	C. T. Way	R. A. Watson.
26 Sept'r	Webster Original Steel Cut Pure Food Corporation	Richmond	50,000	Charles E. Zerfass	Charles O. White.
7 Jan'y	Well, Cliff, Clear Company, Incorporated	Richmond	50,000	Clifford Well	Lew Reinholdmer.
15 Nov'r	Wells Bible Chart Company, Incorporated	Roanoke	25,000	C. F. Byrne	W. Wellford.
10 May	West End Realty Corporation	Norton	22,500	D. J. Wells	Creed R. Huff.
26 Feb'y	Western Pocahontas Corporation	Richmond	5,000	D. R. Creech, Jr.	Walter Heidaday.
6 Oct'r	West Port Norfolk Land Company, Incorporated	Richmond	250,000	J. M. Crawford	James Knox Kain.
21 April		Portsmouth	50,000	A. J. Phillips	H. I. Maynard.

RECAPITULATION OF CHARTERS ISSUED.

COUNTY.	LOCATION.	Number in each Location.	Total in County.
Accomac	Onancock	1	
	Parksley	1	2
Albemarle	Charlottesville	10	
	Crozet	2	
	University	1	13
Alexandria	Alexandria	34	
	Glencarlyn	1	
	Rosslyn	1	36
Alleghany	Clifton Forge	6	
	Covington	2	8
Amelia	Amelia	2	2
Amherst	Amherst	1	
	Madison Heights	1	2
Appomattox	Pamplin City	1	1
Augusta	Craigsville	1	
	Middlebrook	1	
	Staunton	3	
	Weyer's Cave	1	6
Bath	Hot Springs	1	1
Bedford	Bedford City	1	
	Coffee	1	
	Ironville	1	3
Botetourt	Eagle Rock	1	
	Buchanan	2	3
Brunswick	Lawrenceville	1	1
Buchanan	Whitewood	1	1
Buckingham	Arcanum	1	
	Axtell	1	
	Buckingham	1	
	Curdsville	1	
	Dillwyn	2	6
Campbell	Lynchburg	24	
	Lynch Station	2	26
Caroline	Bowling Green	1	
	Oak Ridge	1	2
Charlotte	Charlotte Court House	2	
	Wylliesburg	1	3
Chesterfield	Chester	1	
	Hallsboro	1	
	Manchester	6	
	Midlothian	3	11
Clarke	Berryville	2	2
Cumberland	Cumberland	1	1
Dickenson	Clintwood	1	1
Dinwiddie	Petersburg	19	19
Elizabeth City	Hampton	7	7
Fairfax	Fairfax	1	
	Flint Hill	1	2
Fauquier	Catlett	1	
	Marshall	1	
	Midland	1	
	Morrisville	1	
	Warrenton	2	6
Fluvanna	Columbia	1	
	Palmyra	2	3
Frederick	Lew	1	
	Opequon	1	
	Stephen's City	1	
	Winchester	7	10
Giles	Kimballton	1	
	Narrows	1	
	Pearisburg	1	3
Goochland	Elk Hill	1	1
Grayson	Fairwood	1	
	Galax	1	
	Troutdale	1	3
Greensville	Emporia	5	5
Halifax	Bannister Mills	1	
	Clover	1	
	Turbeville	1	3
Hanover	Ashland	2	
	Beaver Dam	1	3
Henrico	Richmond	102	102

RECAPITULATION OF CHARTERS ISSUED—CONTINUED.

COUNTY.	LOCATION.	Number in each Location.	Total in County.
Henry	Bassett	2	
	Martinsville	3	5
Highland	Monterey	1	1
Isle of Wight	Smithfield	2	2
James City	Williamsburg	1	1
King & Queen.....	Walkerton	1	1
Lancaster	Weems	1	
	Whealton	1	2
Lee	Pennington Gap.....	1	1
Loudoun,	Hamilton	1	
	Leesburg	2	
	Purcellville	3	6
Louisa	Mineral	3	3
Lunenburg	Meherrin	1	1
Mathews	Mathews	1	1
Mecklenburg	Boydton	4	
	Chase City.....	4	
	Marengo	1	
	South Hill.....	2	11
Montgomery	East Radford.....	1	
	Graysontown	1	
	Radford	4	6
Nansemond	Chuckatuck	1	
	Holland	2	
	Suffolk	9	12
Norfolk	Berkley	4	
	Cottage Place.....	1	
	Huntersville	1	
	Norfolk	193	
	Northwest	1	
	Oaklette	1	
	Portsmouth	10	214
Northampton	Cape Charles.....	1	1
Northumberland	Burgess Store.....	1	1
Nottoway	Blackstone	1	
	Burkeville	2	3
Orange	Everona	1	
	New Hope Church.....	1	
	St. Just.....	1	3
Page	Luray	2	2
Patrick	Ballard	1	
	Stuart	1	2
Pittsylvania	Danville	3	
	Mount Airy.....	1	9
Powhatan	Powhatan	2	2
Prince Edward	Farmville	1	1
Princess Anne.....	Virginia Beach.....	3	3
Prince William	Manassas	1	1
Pulaski	Dublin	1	
	Pulaski	3	4
Roanoke	Roanoke	38	
	Salem	2	40
Rockbridge	Buena Vista.....	2	2
Rockingham	Dayton	1	
	Dovesville	1	
	Harrisonburg	3	5
Russell	Gardners	1	
	Honaker	1	
	Sword's Creek.....	1	3
Scott	Gate City.....	1	1
Shenandoah	Edinburg	2	
	Mount Jackson.....	2	
	Tom's Brook	1	
	Woodstock	2	7
Smyth	Chilhowie	1	1
Southampton	Boykins	1	
	Courtland	2	
	Drewryville	1	
	Franklin	3	
	Ivor	1	
	Newsoms	3	11
Spotsylvania.....	Fredericksburg	5	5

ANNUAL REPORT OF
RECAPITULATION OF CHARTERS ISSUED—CONTINUED.

COUNTY.	LOCATION.	Number in each Location.	Total in County.
Stafford	Hartwood	1	
	Montelthville	1	2
Surry	Claremont	1	1
Sussex	Jarratt	1	
	Stony Creek.....	1	
	Sussex	1	
	Waverly	1	4
Tazewell	Graham	3	
	Pocahontas	1	
	Pounding Mill.....	1	
	Richlands	2	.
	Tazewell	4	
	Witten's Mills.....	1	12
Warren	Bentonville	1	
	Front Royal	1	
	Linden	1	3
Warwick	Newport News.....	17	17
Washington	Abingdon	8	
	Bristol	11	
	Damascus	2	
	Meadow View.....	2	23
Westmoreland	Kinsale	1	
	Nomini Ferry	1	2
Wise	Appalachia	1	
	Big Stone Gap.....	5	
	Coeburn	1	
	Esserville	1	
	Gladeville	1	
	Norton	5	
	Wise	1	15
Wythe	Rural Retreat.....	2	2
York	Lackey	1	
	Odd	1	2
81 Counties.	Total Number of Charters Grant- ed in 178 Localities.....	.....	755

Classified List of Charter Amendments.

CLASSIFIED LIST OF CHARTER AMENDMENTS ISSUED BY THE STATE CORPORATION COMMISSION FROM 1st JANUARY TO 31st DECEMBER, 1905, INCLUSIVE.
Banking Corporations.

Date.	No.	NAME.	Location Principal Office.	Capital and Surplus	President.	Secretary.	Character of Amendment.
10 July	1882	Bank of Pocahontas.....	Pocahontas.....	\$ 50,000	Isaac T. Mann..	C. M. Galway...	Capital increased.
27 June	1849	Bank of Smithfield.....	Smithfield.....	100,000	J. P. Andrews..	A. S. Barrett...	Capital increased.
20 March	1881	Bank of Wytheville.....	Wytheville.....	50,000	R. S. Sayers...	C. W. Gleaves..	Capital decreased.
18 Jan'y	1891	Grand United Order of Galleen Fishermen's Consolidated Bank & Enterprise, Insurance or Endow- ment & Mercantile Company of the National Grand Tabernacle of the Grand United Order of Galleen Fishermen of Baltimore City, Maryland.....					
5 Dec'r	2197	Knights of Gideon Company, name changed to The Gideon Savings Bank, Incorporated.....	Hampton.....	100,000	T. H. Shorts....	J. H. Robinson..	Capital increased.
19 June	1822	Mineral State Bank, Incorporated, The.....	Norfolk	25,000	J. J. Malnor....	F. B. Puryear..	.....
19 Dec'r	2258	Radford Trust Company.....	Mineral.....	25,000	W. J. Coleman..	J. B. Wooddy ...	In regard to election of di- rectors.
27 "	2200	Roanoke Banking & Investment Company, name changed to Roan- oke Banking & Insurance Corpora- tion.....	Radford.....	50,000	Isaac T. Mann..	F. J. Hartle....	Capital decreased.
		Total, 8 Banking Corporations.	Roanoke.....	200,000	C. M. Armes....	C. A. Moomaw..	Change of name.

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Building and Loan Corporations.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
10 May	1299	Atlantic Permanent Building & Loan Association of the Town of Berkeley in the County of Norfolk & State of Virginia.....	Berkley	\$ 700,000	G. W. Jones....	W. B. Dougherty	Capital increased.
6 Feb'y	1418	Charlottesville Perpetual Building & Loan Company, The	Charlottesville ..	75,000	H. M. Gleason..	W. Dinwiddle..	Capital decreased.
7 April	1564	Guarantee Building, Loan & Trust Company of Richmond, Virginia, name changed to Guarantee Building Corporation	Richmond	200,000	W. C. Camp.....	G. C. Jefferson.	Name changed and capital decreased.
24 March	1536	Hampton Co-operative Building Association.....	Hampton	1,000,000	J. F. Rowe.....	W. J. A. Cammings.	To do regular Building and Loan business and to invest surplus over \$2,000.00.
4 Feb'y	1299	Home Permanent Building Association.....	Portsmouth.....	1,000,000	W. G. Parker...	J. L. Watson...	Capital increased.
22 Dec'r	2271	South Boston Perpetual Building & Loan Company.....	South Boston...	50,000	J. D. Tucker...	J. M. Glascock.	Capital decreased.
		Total, 6 Building and Loan Corporations.					

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Telephone Corporations.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
24 Oct'r	2306	Henry County Telephone Company	Martinsville.	\$ 7,500	W. O. Minter...	E. L. Williamson	Capital increased.
2 Aug't	1794	Laurel Fork Telephone Company	Laurel Fork.....	10,000	C. M. Marshall.	J. W. Marshall.	Capital increased.
23 April	1672	Southern Bell Telephone & Telegraph Company of Virginia	Richmond.....	2,500,000	W. T. Gentry..	D. I. Carson...	Capital increased
7 March	1516	Southside Telephone Company	Hampden-Sidney	25,000	P. Winston....	E. W. Venable...	Capital increased.
28 April	1673	Staunton Mutual Telephone Company.	Staunton.....	50,000	W. Patrick ...	C. B. Taylor...	Capital increased.
		Total, 5 Telephone Corporations.					

Insurance Corporations.

Date.	No	NAME.	Location Principal Office	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
24 Oct'r	2105	American Beneficial Insurance Com- pany, The	Richmond	\$ 16,000	W. F. Graham.	B. H. Peyton ..	Capital decreased.
5 Jan'y	1865	Richmond Beneficial Insurance Com- pany, The	Richmond	15,000	E. F. Johnson..	John T. Taylor.	Capital increased.
1 Sept'r	1980	Richmond Beneficial Insurance Com- pany, The	Richmond	10,000	E. F. Johnson..	John T. Taylor.	Capital stock decreased.
18 "	2011	Richmond Beneficial Insurance Com- pany, The	Richmond	10,000	E. F. Johnson..	John T. Taylor.	Changing purpose.
5 June	1782	Virginia Guaranty & Trust Corpora- tion.....	Newport News...	100,000	W. H. Cottrell..	W. R. Perkins.	Authorized to issue pre- ferred stock.
"	1783	Virginian Guaranty & Trust Corpora- tion.....	Newport News..	200,000	W. H. Cottrell..	W. R. Perkins.	Capital increased.
		Total, 6 Insurance Corporations.					

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.

Transportation Corporations.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
8 March	1512	Blackstone & Lunenburg Railroad Company.....	Blackstone	\$ 50,000	Freeman Epes..	T. M. Dillard...	Time for completion extended.
8 Nov'r	2127	Buchanan & Tazewell Railway Corporation.....	Whitewood.....	25,000	Leon Isaacson..	C. M. Crawford.	Fixing route of road.
11 Jan'y	1333	Chesapeake Western Railway, The...	Harrisonburg....	50,000,000	R. M. Gillespie..	W. H. Hall.....	Extending time for completion.
19 Oct'r	2103	Elizabeth River Railroad Company, The.....	Norfolk	500,000	E. A. Buell.....	C. Lee Dudley..	As to route and time to begin construction and operation.
20 Jan'y	1404	Great Falls & Old Dominion Railroad Company.....	Alexandria.....	2,000,000	R. D. Weaver..	J. H. Franklin..	Capital increased.
7 June	1797	Great Falls & Old Dominion Railroad Company.....	Rosslyn.....	2,00,000	John Leetch.....	J. H. Franklin.	Extension of powers
23 Feb'y	1477	Roaring Fork Railroad Company....	Blackwood.....	100,000	Calvin Pardee..	J. L. Hetler.....	Increasing powers and rights.
30 March	1581	Virginia, Fredericksburg & Western Railroad Company.....	Irvington.....	100,000	W. E. McLean..	W. McD. Lee...	Extending time for completion.
24 Oct'r	2112	Virginia Peninsula Railway.....	Newport News...	850,000	W. A. Post.....	C. M. Graves, Jr	Capital increased.
24 Feb'y	1499	Washington, Alexandria & Mount Vernon Railway Company.....	Mount Vernon...	1,500,000	S. W. Ffoulkes.	J. W. Pinnock..	Par value of shares increased.
24 "	1500	Washington, Alexandria & Mount Vernon Railway Company.....	Mount Vernon...	1,500,000	S. W. Ffoulkes.	J. W. Pinnock..	Capital increased.
20 April	1642	Winchester & Washington City R'y Co.....	Winchester	300,000	S. H. Hansbrough	S. Carter.....	Minimum capital decreased
		Total, 12 Transportation Corporations.					

ANNUAL REPORT OF

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.
Mutual Corporations Without Capital Stock.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
10 Feb'y	1445	Chamber of Commerce of the City of Roanoke, Virginia.....	Roanoke.....	.....	B. P. Huff	E. B. Jacobs.....	Changing number of Direc- tors.
6 April	1608	Girls' Home of the City of Norfolk, The, name changed to Woman's Christian Association, Incorpo- rated, Norfolk, Virginia.....	Norfolk .....	.....	Jane S. Lauder.	M. W. Freeman.	.....
25 Jan'y	1422	Mutual Aid & Investment Society of America, The, name changed to Knights of America.....	Richmond .....	.....	M. F. Johnson.	W. A. Poindexter.	.....
31 Oct'r	2110	Norfolk Society for the Prevention of Cruelty to Children.....	Norfolk .....	.....	L. T. Royster .	W. H. Taylor...	Number of Trustees increas- ed.
17 Feb'y	1404	St. Joseph's School for Colored Chil- dren name changed to Franciscan Sisters of Norfolk City, Virginia, Incorporated	Norfolk .....	.....	M. V. Cuddy .	M. V. Cuddy...	.....
		Total, 5 Mutual Corporations with- out Capital Stock.					

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.
Social Corporations With Capital Stock.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock.	President.	Sectetary.	Character of Amendment.
14 July	1864	Chesapeake Fishing & Gun Club of Elizabeth City County, Virginia, The.....	Norfolk	\$ 1,000	Leo Schultz.....	Emil Fraenzel..	Change of location princ- pal office
2 Nov'r	2124	Eureka Social Club.....	Danville.....	500	A. Anthony, Jr.	A. Hierholzer...	Change of location of prin- cipal office.
5 May	1693	Hampton Roads Yacht Club.....	Norfolk	7,500	J. Leon Wood..	W. J. C. Stockley.	Capital increased.
2 Dec'r	2224	Jackson's River Hunt Club of Bath County, Virginia, The.....	Hot Springs.....	60,000	J. L. Blakey....	E. A. Pole.....	Capital increased.
		Total, 4 Social Corporations with Capital Stock.					

Miscellaneous Corporations.

Date.	No.	NAME	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
5 Dec'r	2215	Acetylene Company, The.....	Richmond.....	\$ 10,000	A. M. Lothrop..	M. Fischer.....	Capital decreased and loca- tion of office changed.
23 "	2257	Alliance & Industrial Union Manu- facturing Company.....	Elierson.....	15,000	G. C. Smith.....	J. B. Bradley...	Capital decreased.
6 Jan'y	1364	American Hygienic Brick Tile Fire- proofing Company, Incorporated....	Riverside Park ..	1,000,000	D. W. Anderson.	W. L. Yaeger...	Changing location of prin- cipal office.
31 "	1398	Amherst Development Company, The.	Amherst	50,000	Robert Talt....	R. I. Bosman...	Capital decreased.

13 June	1907	Atlantic Shook & Lumber Company, The.....	Berkley	50,000	C. W. Rockefeller.	Thomas Black..	Capital increased.
3 April	1987	Augusta Manganoes Company, Incorporated.....	Staunton.....	50,000	G. S. Rosenberger.	E. L. Eakle .	Capital increased.
2 March	1907	Bargala Furniture Company, Incorporated, name changed to Fleenor Furniture Company, Incorporated.....	Lynchburg.....	50,000	J. G. Fleenor..	W. S. Fleenor..	Capital increased.
24 June	1909	Basic City Building & Investment Company.....	Basic City....	15,000	J. N. McFarland	J. F. Willson...	Capital decreased.
24 Aug't	1933	Beman Manufacturing Company, Incorporated.....	Emporia	50,000	E. A. Beman...	C. W. Beman...	Character of stock.
29 July	1914	Blair-Ruehl Glass Company, Incorporated.....	Manchester.....	10,000	P. S. Bomber .	W. H. Blair .	Change of location of principal office
4 Aug't	1923	Blue Ridge Overall Company	Roanoke.....	25,000	S. D. Ferguson	D. J. Breslin..	Capital increased.
25 Jan'y	1926	Buena Vista Plaster Company, The.....	Salisbury.....	100,000	James L. White	W. B. Robertson..	Capital decreased.
20 May	1728	Building Corporation of Norfolk, The.....	Norfolk.....	20,000	C. Mel Tunstall	E. W. Curdts...	Capital decreased.
7 Nov'r	2185	Butler & Bosher Company.....	Richmond.....	300,000	A. St. C. Butler.	James T. Estes..	Capital decreased.
16 March	1540	Cape Fear Lumber Company.....	Norfolk.....	200,000	E. N. Willey...	C. C. Vaughan, Jr.	Powers changed.
20 Feb'y	1413	Clifton Forge Mining & Development Company	Richmond.....	110,000	W. H. Palmer..	G. K. Anderson..	Capital decreased.
30 Dec'r	2306	Craddock-Terry Company	Lynchburg.....	1,000,000	J. W. Craddock	T. M. Terry...	Capital increased.
8 Aug't	1967	Dabney Brokerage Company.....	Newport News...	25,000	G. R. Dabney...	G. E. Lester...	Capital stock increased.
6 May	1722	Dan River Power & Manufacturing Company, The	Danville	2,500,000	R. A. Schoolfield	H. R. Fitzgerald	Capital increased.
25 Jan'y	1418	Dan Valley Mills, The.....	Danville	100,000	J. I. Pritchett	W. B. Hill.....	Rights increased.
19 Dec'r	2265	Diamond Ice Company	Bristol	50,000	H. C. Wood....	A. P. Pepper...	Capital decreased.
18 April	1696	Eagle Shoe Company, name changed to Putney Shoe Manufacturing Company, Incorporated.....	Newport News...	300,000	J. H. Patteson, Jr.	E. T. Hoover...	.....
7 Aug't	1925	Eddy, Falk and American Trading Company name changed to The American Trading Company of the Pacific Coast.....	Norfolk	250,000	C. L. Shaltnwald.	C. R. Moree.....	Capital decreased.
23 Nov'r	2181	Elkton Lithia Water Company, The.....	Elkton.....	50,000	W. H. Miller...	V. C. Miller.....	Powers changed.
25 March	1561	Exchange Lumber Company	Roanoke.....	50,000	T. W. Goodwin	S. W. Jamison..	Capital decreased.
26 Oct'r	2114	Farmville Mills, The	Farmville	50,000	S. H. Biles.....	B. M. Biles...	.....
29 Dec'r	2259	Farmville Water Light, Heat & Power Company The	Farmville	50,000	H. C. Crute....	W. P. Venable..	Capital decreased.
19 "	2263	Ford, W. R. Furniture Company, Incorporated.....	Norton.	15,000	W. B. Ford.....	H. C. Miller...	Capital increased.
27 Jan'y	1425	Forest Hill Park Land Company, The	Manchester	20,000	J. F. Bradley.	H. C. Beattie...	Capital decreased.
2 May	1693	Greensville Timber Company, Incorporated.....	Emporia.....	100,000	G. L. Vincent...	W. F. Deal....	Capital increased.
30 Jan'y	1481	Griggs, J. A., Shoe Company.....	Richmond.....	25,000	J. R. Ward.....	J. W. Peatrosy	Minimum capital decreased
16 "	1992	Harding, Robert, Company, Incorporated.....	Richmond.....	41,000	E. L. Pell	E. N. Newman	Capital increased.
10 May	1700	Harris & Shafer Company.....	Alexandria..	100,000	Edwin Harris..	C. A. Shafer....	Capital decreased.
18 March	1594	Hodnett-Chiam-Thompson Company	Danville.....	20,000	W. F. Hodnett..	C. B. Clements	Capital increased.
14 April	1620	Home Acetylene Light Company.....	Lynchburg	100,000	C. H. Almond...	G. A. Diuguid, Jr	Capital increased.
22 June	1824	Hotel Carroll Company.....	Lynchburg.....	125,000	J. E. Gannaway.	G. H. Wilkins..	Capital increased.

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.
Miscellaneous Corporation—Continued.

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock.	President.	Secretary.	Character of Amendment.
30 Dec'r 16 Sept'r	2810 2008	Hotel Carroll Company..... Huff, Andrews & Moyer Company, name changed to Huff, Andrews & Thomas, Incorporated	Lynchburg.....	\$ 100,000	J. E. Gannaway	G. H. Wilkins..	Capital decreased.
17 Aug't 6 May 22 March	1946 1704 1648	Interstate Coal & Iron Company .. Jefferson Hotel Company .. Jefferson Inn Company, Incorporated, The.....	Roanoke..... Bristol..... Richmond.....	100,000 600,000 84,000	B. P. Huff..... B. S. Clark..... ..	L. Blair, Jr..... John Mullen..... H. L. Campbell..	..... Capital decreased. Capital decreased.
22 Dec'r 6 Jan'y	2273 1867	Johnson, B. F., Publishing Company. Johnston, Robert, Dental Manufac- turing Company, name changed to Johnston Dental Company, Incor- porated.....	Charlottesville .. Richmond	150,000 1,000,000	C. H. Lawrence. J. D. Crump....	J. R. Hayden... E. L. Pell.....	Minimum capital decreased Capital decreased.
18 Oct'r 11 Nov'r	2069 2166	Keystone Coal & Iron Company..... Lyon & Montague Company.....	Norfolk	50,000 99,930 50,000	R. Johnston.... G. Burnham, Jr. J. J. Montague.	A. V. Callis..... J. H. Dingee.... C. H. Montague.	..... Capital decreased. Readjustment of the pro- portion of preferred and common stock.
10 Oct'r 21 March	2077 1520	Mankin Construction Company, In- corporated..... Martinsville Grocery Company, In- corporated.....	Richmond..... Martinsville.....	100,000 25,000	E. T. Mankin... J. C. Greer.....	H. M. Magle... T. H. Self.....	Minimum capital increased. Minimum capital stock stated.
6 Oct'r 29 Dec'r	2054 2294	Mason Park Land Company..... Midyette, The D. R., Company, In- corporated	Manchester.....	50,000	B. T. Crump....	A. L. Adamson.	Capital decreased
26 Jan'y 6 April 2 May 21 Sept'r	1400 1696 1680 2020	Montague Manufacturing Company... Monticello Realty Company..... Monticello Wine Company..... Motor Transfer Company, Incorpo- rated, The	Richmond	100,000 50,000 175,000 50,000	D. R. Midyette J. J. Montague. D. Lowenberg.. H. E. Magruder	C. G. Wallace .. J. L. Philppen.. Caldwell Hardy. D. R. Snow....	Capital decreased. Capital decreased. Capital decreased. Capital decreased.
22 May 1 "	1736 1674	National Electrical Supply Company. Norfolk Ice Corporation.....	Richmond..... Alexandria	15,000 100,000	H. D. Eichelberger E. C. Graham ..	W. C. Noland... J. E. Mayfield..	Changing value of shares of stock. Capital increased.
26 Dec'r	2279	Norfolk Virginia Peanut Company, The.....	Norfolk	50,000	G. W. Dey.....	W. W. Chamberlain	Capital decreased.
26 April	1665	Oakey Wagon Company, name changed to Salem Wagon Com- pany, Incorporated.....	Norfolk	15,000	R. C. Marks....	R. C. Marks, Jr.	Capital decreased.
			Malem	25,000	E. E. Hughes ..	J. I. Richardson	.....

29 Dec'r	2303	Palmer, Harmon S., Hollow Concrete Building Block Company.....	Alexandria.....	50,000	H. S. Palmer....	Clyde Palmer....	Capital decreased.
10 May	1706	Palmer-Thomas Lumber Company, Incorporated, The.....	Abingdon....	50,000	C. F. Palmer....	G. M. Akers....	Change of location of principal office.
16 Feb'y	1474	Parramore Land & Improvement Company.....	Wachapreague	50,000	H. Whelen, Jr.	S. G. Fisher....	Capital decreased.
26 April	1661	Peerless Can Manufacturing Company, Incorporated..	Richmond...	25,000	A. F. Gaw, Jr....	J. J. Roberts....	Changing location of principal office.
13 May	1718	Peers, C. S. Company, Incorporated, name changed to Peers & Owens Company, Incorporated	Richmond	15,000	C. S. Peers.....	Ashby B. Pyle..	Also capital reduced.
30 March	1579	Pelouze Paper & Type Company, name changed to American Type Foundry Company, Incorporated	Richmond	15,000	E. C. Pelouse..	T. J. Dance.....	.....
2 May	1677	Pender, David, Grocery Company	Norfolk.....	25,000	David Pender...	D. E. Davidson..	Capital increased.
7 March	1506	People's Bank of Commerce & Savings name changed to Bank of Commerce and Trusts	Richmond .....	.....	O. J. Sands....	C. A. Peple.....	Also capital increased.
18 July	1803	Port Norfolk Land Company, The ..	Portsmouth.....	37,500	G. W. Smith, Jr	J. Irvin Bitner..	Capital stock decreased.
30 Dec'r,	2311	Portsmouth Wharf & Warehouse Company.....	Portsmouth	25,000	Henry Kirn....	F. E. Wilcox....	Capital decreased.
21 Nov'r	2186	Pulaski Land & Improvement Co., The ..	Pulaski.....	212,500	J. H. Dingee	J. M. Wirgman	Capital decreased.
14 June	1815	Putney Shoe Manufacturing Company, Incorporated.....	Newport News...	300,000	J. H. Patterson	E. T. Hoover.	Authorizing preferred stock.
7 Dec'r	2263	Radford Company, The.....	Radford	135,000	J. H. Dingee..	J. M. Wirgman.	Capital decreased
26 "	2301	Richmond Cedar Works.....	Richmond	900,000	G. Muhlbner...	C. K. Parrish...	Maximum capital decreased and minimum increased.
14 July	1893	Richmond Horse Show Association...	Richmond.....	20,000	J. T. Anderson..	W. O. Warthen.	Increasing number of directors.
14 June	1812	Richmond Hospital Association, name changed to Richmond Hospital & Medical College & Training School for Nurses, Incorporated....	Richmond	10,000	R. F. Tancill...	D. A. Ferguson.	.....
6 Jan'y	1869	Richmond Locomotive Works	Richmond.....	1,870,300	A. J. Pitkin....	Leigh Best.....	Limitation of real estate.
19 May	1735	Richmond Plumbing & Mantel Company.....	Richmond.....	25,000	J. G. Davidson.	H. T. Burnley..	In regard to proportion of preferred and common stock.
20 Feb'y	1473	Roanoke Ice & Coal Company, Incorporated, name changed to Consolidated Ice Company, Incorporated	Roanoke.....	50,000	J. A. Fishburn..	W. F. Nottingham	.....
7 "	1306	Rockingham Meat Manufacturing Company, Incorporated.....	Harrisonburg....	10,000	E. D. Davis.....	C. C. Price.....	Powers changed and also to engage in general mercantile and grocery business.

CLASSIFIED LIST OF CHARTER AMENDMENTS GRANTED—CONTINUED.
Miscellaneous Corporations—Continued.

ANNUAL REPORT OF

Date.	No.	NAME.	Location Principal Office.	Maximum Capital Stock	President.	Secretary.	Character of Amendment.
23 July	1909	Roper, John L., Lumber Company...	Norfolk.....	\$ 1,000,000	John L. Roper..	W. B. Roper....	To increase real estate hold- ings.
23 Oct'r	2099	Roper Storage Company.....	Norfolk.....	15,000	John L. Roper..	W. B. Roper....	Capital decreased.
29 June	1810	Rosney Iron & Lumber Company, Limited	Rosney	40,000	Frank T. Shaw..	C. T. Ruff and, Jr.	Capital decreased.
22 April	1619	Snowville Mercantile Company.....	Snowville	10,000	W. J. Hawley...	E. L. Bill.....	.....
1 March	1492	Southern Branch Drawbridge Com- pany	Norfolk.....	14,000	F. Richardson..	H. L. Page.....	Capital increased.
29 Dec'r	2302	South Hill Improvement Corpora- tion	South Hill	15,000	J. H. Ogburn...	A. C. Ogburn....	Capital decreased.
16 Jan'y	1988	Southwest Virginia Mineral Land Company	Norfolk.....	100,000	Barton Myers..	R. F. Baldwin..	Capital decreased.
26 Oct'r	2121	Spotless Washing Machine Com- pany, Incorporated, name changed to Spotless Company, Incorpora- ted	Richmond..	25,000	William Todd..	H. L. Cabell....	Also change in purposes.
3 "	2031	Standard Slate Corporation.....	Norfolk.....	125,000	A. A. Blow.....	J. A. Pugh.....	Capital increased.
27 June	1862	Tabb-Bentley Company, Incorpo- rated, name changed to The Hefle- finger Company, Incorporated.....	Hampton.....	50,000	R. T. Mason...	Paul Tabb.....	.....
24 July	1902	Tazewell Coal & Iron Company.....	Tazewell	191,233.63	J. S. Gillespie...	G. W. Gillespie.	Capital decreased.
2 June	1781	Truitt-Vincent Company.....	Emporia	75,000	G. W. Truitt....	W. F. Deal.....	Capital increased.
23 Aug't	1951	Unaka Corporation.....	Bristol	50,000	G. L. Carter....	J. C. Stone.....	Changing location of prin- cipal office.
6 Sept'r	1999	Union Gas Company, The.....	Richmond	600,000	H. R. Tobey....	W. S. Seabury..	Capital increased.
18 Feb'y	1470	Universal Spring Motor Corporation..	Suffolk	500,000	C. A. Shoop....	I. A. Luke.....	Capital increased.
1 July	1854	Vaughan Construction Company, In- corporated, The, name changed to Vaughan Construction Company, Incorporated.....	Roanoke	100,000	L. H. Vaughan..	J. L. Vaughan..	.....
2 March	1493	Virginia Ginseng Company, Incorpo- rated, The.....	Charlottesville...	100,000	J. H. Lindsay..	W. F. Long.....	Minimum capital decreased
17 June	1770	Virginia Hotel Company, The.....	Culpeper.....	10,000	L. P. Nelson....	J. B. Correll...	Capital decreased.
11 Nov'r	2154	Virginia Investment Association, The	Roanoke	2,950,000	J. H. Dingee...	J. M. Wirgman..	Decreasing maximum capi- tal; also amount of pre- ferred stock and price of same.
12 July	1874	Virginia Land Company.....	Roanoke	5,600,000	J. H. Dingee....	J. M. Wirgman..	Preferred stock decreased.

30 Dec'r	2309	Virginia & North Carolina Wheel Company...	Richmond	100,000	W. A. MacMahon.	Arthur Ryan...	Capital decreased.
9 March	1524	Virginia Trust & Charter Corporation, name changed to Virginia Corporation Company, Incorporated.	Richmond.....	15,000	J. D. Patton....	A. B. Alsop.....	.....
1 Aug't	1913	Walker, Sigourney & Fardon, Incorporated, name changed to Sigourney & Fardon, Incorporated..	Richmond.	5,000	D. P. Sigourney.	F. G. Fardon...	.....
27 June	1851	Washington Fertilizer Company, The	Alexandria	150,000	John F. Wilkins.	Louis Beyer, Jr.	Capital increased.
25 Jan'y	1417	Watt Plow Company, The.....	Richmond... ..	100,000	A. C. Sinton.....	J. J. Sutton....	Capital increased.
5 Dec'r	2134	West End Land Company.....	Norfolk.....	36,000	G. W. Smith....	J. W. Willcox..	Capital decreased.
27 March	1568	Westover Company.....	Norfolk.....	65,000	T. A. Jones.....	J. S. Jenkins.,	Capital decreased.
22 April	1648	Williamsburg Knitting Mill Company.....	Williamsburg....	80,000	E. W. Warburton.	H. S. Bird.....	Changing date of annual meeting.
11 "	1612	Williams, H. G., & Company.....	Norfolk.....	150,000	H. G. Williams.	W. C. Ferebee..	.....
		Total, 105 Miscellaneous Corporations.					

RECAPITULATION OF CHARTER AMENDMENTS ISSUED.

COUNTY.	LOCATION.	Number in each Location.	Total in County.
Accomac	Wachapreague	1	1
Albemarle	Charlottesville	4	4
Alexandria	Alexandria	5	
	Rosslyn	1	6
Amherst	Amherst	1	1
Augusta	Basic City.....	1	
	Staunton	2	3
Bath	Hot Springs.....	1	1
Buchanan	Whitewood	1	1
Buckingham	Rosney	1	1
Campbell	Lynchburg	5	5
Chesterfield	Manchester	8	3
Culpeper	Culpeper	1	1
Elizabeth City.....	Hampton	3	3
Fairfax	Mount Vernon.....	2	2
Frederick	Winchester	1	1
Greensville	Emporia	3	3
Halifax	South Boston.....	1	1
Hanover	Ellerson	1	1
Henrico	Richmond	83	
	Riverside Park.....	1	24
Henry	Martinsville	2	2
Isle of Wight.....	Smithfield	1	1
James City.....	Williamsburg	1	1
Lancaster	Irrington	1	1
Louisa	Mineral	1	1
Mecklenburg	South Hill.....	1	1
Montgomery	Radford	2	2
Nansemond	Suffolk	1	1
Norfolk	Berkley	2	
	Norfolk	24	
	Portsmouth	3	29
Nottoway	Blackstone	1	1
Pittsylvania	Danville	4	4
Prince Edward.....	Farmville	2	
	Hampden-Sidney	1	3
Pulaski	Pulaski	1	
	Snowville	1	2
Roanoke	Roanoke	9	
	Salem	1	10
Rockingham	Elkton	1	
	Harrisonburg	2	3
Smyth	Saltville	1	1
Tazewell	Pocahontas	1	
	Tazewell	1	2
Warwick	Newport News.....	5	5
Washington	Abingdon	1	
	Bristol	3	4
Wise	Big Stone Gap.....	1	
	Blackwood	1	
	Norton	1	3
Wythe	Laurel Fork.....	1	
	Wytheville	1	2
39 Counties.	Number of Charter Amendments granted in 53 Localities.....	.....	151

FOREIGN CORPORATIONS.

STATEMENT

of Corporations Chartered under the Laws of States and Countries, other than the State of Virginia, but Authorized to Transact Business in the State of Virginia by complying with the requirements of Sections 1104 and 1105 of the Code of Virginia for 1887, as amended and re-enacted by an Act of the General Assembly, approved 15th May, 1903, and licensed by the State Corporation Commission during the year 1905.

Date Entered 1905.	NAME OF COMPANY	Chartered under the Laws of	ATTORNEY IN VIRGINIA.	
			Name.	Post-Office Address.
29 April	American Coal Company of Alleghany County, The.	New Jersey.	John H. Parrott	Salem.
22 Dec'r	American Reserve Bond Company.	Kentucky.	C. B. Nelms	Newport News.
26 Feb'y	American Warehouse Company of Baltimore City.	Maryland.	A. T. Pollard	Richmond.
16 Jan'y	Appalachian Mining & Exploration Company, The.	West Virginia.	George Longcor	Coyser's Springs.
31 March	Bear Lick Springs Company.	New Jersey.	George T. Herndon	Elkton.
16 June	Berry Hill Mineral Spring Company of Virginia.	District of Columbia.	C. W. Silvey	Culpeper.
7 July	Bethel Telephone Company, The.	West Virginia.	C. W. Zimmerman	Pocahontas.
17 Aug't	Carroll's Company.	Tennessee.	George L. Harter	Bristol.
15 Feb'y	Clark, James, Distilling Company of Cumberland, Maryland, The.	Maryland.	E. Holmes Boyd	Winchester.
7 Nov'r	Dan Valley Lumber Company	North Carolina.	D. Tucker Brooke	Norfolk.
13 Oct'r	Eagle Rock Lumber Company	Maine.	Benjamin Haden	Pinecastle.
8 May	Folk Tobacco Company	New York.	Francis M. Collier	Richmond.
22 Nov'r	Federal Commercial Company of the United States of America, The.	Delaware.	W. E. Murphy	Norfolk.
27 April	Fleishman Company, The.	Ohio.	L. M. Shackelford	Richmond.
31 Jan'y	General Electric Company	New York.	W. A. Warford	Richmond.
17 July	Graph Carbon Paint & Color Company	West Virginia.	T. D. Wood	Priddy.
6 Feb'y	Grayson Lumber Company	Delaware.	Jerome Molliz	Fairwood.
11 Dec'r	Guth Chocolate Company of Baltimore City, The.	Maryland.	E. R. Williams	Richmond.
27 Jan'y	Hanover Excelsior Company	Maine.	Joseph C. Taylor	Richmond.
16 Jan'y	Herald of Liberty	Alabama.	E. Harrick	Norfolk.
15 Feb'y	Hooper Columbus Associated Breweries Company, The.	Ohio.	G. C. Frank	Norfolk.
28 April	Imperial Extract Company	New Jersey.	J. C. Stiegel	Harrisonburg.
23 May	Industrial Insurance Company of West Virginia.	West Virginia.	William A. Moncure	Richmond.
6 April	Industrial Construction Company, The.	Illinois.	Kennett Seaton	Richmond.
6 "	Inter City Realty Company	New York.	Joseph W. Lynch	Norfolk.
11 Sep'r	Jamison-Duffmeyer Company	West Virginia.	A. L. Jamison	Luray.
9 Feb'y	Long Pine Lumber Company	West Virginia.	C. M. Galway	Pocahontas.
30 Dec'r	Mac Arthur Brothers Company	New Jersey.	F. W. Sims	Louis.
30 June	Marlinsburg & Cumberland Telephone Company, The.	West Virginia.	H. R. Kern	Winchester.
26 Jan'y	Modern Protective Association	Pennsylvania.	R. V. Marve	Richmond.
31 "	National Biscuit Company	New Jersey.	H. S. Cooke	Norfolk.

STATEMENT
of Corporations Chartered under the Laws of States and Countries—Continued.

Date Entered 1906.	NAME OF COMPANY.	Chartered under the Laws of.	ATTORNEY IN VIRGINIA.	
			Name.	Post-Office Address.
18 April	National Union Fire Insurance Company of Pitts-	Pennsylvania	Robert Lecky Jr.	Richmond.
23 Aug't	burgh, Pennsylvania.	New Jersey	L. S. Evans	Richmond.
20 May	New River Coal Sales Company.	New York	Arthur L. Pleasants	Richmond.
29 Aug't	North River Insurance Company, The	North Carolina	W. N. McAuge Sr.	Suffolk.
16 Feb'y	North State Telephone Company, The	New York	T. William Pemberton	Richmond.
24 Oct'r	Old Dominion Development Company			
	Order of United Commercial Travelers of America,	Ohio	T. J. Phelps	Roanoke
5 May	The	Pennsylvania	John H. Livingston	Norfolk.
3 April	Philadelphia Toboggan Company.	North Carolina	Irving E. Campbell	Richmond.
23 June	Porter Distillery Company	Maryland	William B. Daniel	Richmond.
15 Feb'y	Red Oil Manufacturing Company of Baltimore City	New York	Gardner L. Boothe	Alexandria.
18 June	Regal Shoe Company Incorporated	Pennsylvania	Scott B. Appleby, Jr.	Norfolk.
8 July	Regatta Life Insurance Company of Pittsburgh.	Indiana	Henry O. Jackson	Norfolk.
27 Oct'r	Reserve Loan Life Insurance Company, The	Massachusetts	William M. Burt	Richmond.
24 March	Richmond Company, The	Maryland	William H. Taylor	Norfolk.
31 Jan'y	Sanford & Brooks Company of Baltimore City, The	New Jersey	R. C. Traylor	Richmond.
7 June	Singer Sewing Machine Company	Texas	E. H. Kabler	Richmond.
20 Feb'y	Southwestern Life Insurance Company.	Massachusetts	Charles E. Wortham, Jr.	Richmond.
11 May	Springfield Fire & Marine Insurance Company	Ohio	Samuel B. Lucy	Richmond.
7 Sep'r	Standard Sewing Machine Company.	Delaware	J. L. Lehr	Richmond.
16 Feb'y	Standard Trust Company, The	West Virginia	C. C. Bolton	St. Paul.
27 Jan'y	St. Paul Coal & Coke Company	Canada	R. V. Marye	Richmond.
9 Oct'r	Supreme Court of the Independent Order of Foresters			
	Supreme Court of the Order of Patricians of Benton	Michigan	E. P. DeLong	Rodes.
23 July	Harbor, Michigan	New Jersey	Alexander Cameron, Jr.	Richmond.
22 Sep't	Surbrug Company, The	New Jersey	Loring A. Cover	Winchester.
16 June	Union Tanning Company.	Georgia	Irving E. Campbell	Richmond.
6 March	United Americans, The	Kentucky	W. E. Burns	Lebanon.
2 Nov'r	Vansant Kitchen & Company	Delaware	A. E. Burzo	Cotopaxi.
31 July	Vesuvius Mining Company	Delaware	W. W. Jaylor	Clifton Forge.
9 May	Virginia Ore & Iron Company	West Virginia	J. C. Hunkins	Richmond.
24 March	Washington Lumber & Manufacturing Company	District of Columbia	Crandal Mackey	Rosslyn.
6 April	Washington Virginia Bowling Club, The	Maryland	George H. Wigram	West Point.
9 Oct'r	West Point Veteran Company	Pennsylvania	W. M. MacDonald	Portsmouth.
17 Nov'r	Western Electric Company	Connecticut	Irving E. Campbell	Richmond.
10 Oct'r	Wheel & Wood Bending Company, The	West Virginia	H. P. Justis	Dry Bridge.
10 April	Whitmer William, & Sons, Incorporated	New York	Irving E. Campbell	Richmond.
25 "	Woolworth, F. W., & Company	South Dakota	Arthur W. Woolworth	Petersburg.

NUMBER OF CHARTERS, AMENDMENTS TO CHARTERS AND MERGERS
ISSUED BY THE STATE CORPORATION COMMISSION DURING
THE YEARS 1904 and 1905.

	1904	1905
Charters	563	755
Amendments to Charters	202	151
Mergers		5
TOTAL,	765	911
Increase over 1904.....		146

RECAPITULATION.

*Number of Corporations Licensed to do Business in Virginia, but Chartered in
other States and Foreign Countries.*

CHARTERED IN OTHER STATES.		
Alabama.....	1	
Connecticut.....	1	
Delaware	5	
District of Columbia.....	2	
Georgia.....	1	
Illinois.....	1	
Indiana.....	1	
Kentucky	2	
Maine.....	2	
Maryland.....	6	
Massachusetts.....	2	
Michigan	1	
New Jersey.....	9	
New York.	7	
North Carolina.....	3	
Ohio	4	
Pennsylvania.....	5	
South Dakota.....	1	
Tennessee.....	1	
Texas.....	1	
West Virginia.....	10	
		66
CHARTERED IN FOREIGN COUNTRIES.		
Canada.....	1	
TOTAL.....		67

STATEMENT

Showing Aggregate Amount of Tax on Domestic Charters and Licenses to Foreign Corporations Entering the State of Virginia, for the Years Ending 31st December, 1903, 1904 and 1905.

	1903.	1904.	1905.
Domestic charters	\$ 12,217 00	\$ 19,683 00	\$ 21,761 00
Foreign Corporations	7,207 00	47,482 75	8,601 00
Total	\$ 19,424 00	\$ 67,165 75	\$ 30,362 00

In 1905 domestic charters show an increase of \$2,078.00 and foreign corporations a decrease of \$38,881.75 as compared with 1904. Total receipts from domestic charters and foreign corporations in 1905 were \$36,803.75 less than in 1904.

TOTAL RECEIPTS OF CLERK'S OFFICE.

Amounts Collected and Turned into State Treasury During the Year 1905.

January	\$ 132 50
February	152 00
March	148 06
April	229 74
May	100 00
June	130 00
July	163 50
August	170 00
September	156 50
October	121 50
November	117 50
December	193 50
Total collections turned into Treasury,	\$1,814 80
Distributed as follows:	
Copies	\$ 395 00
Costs	178 80
Fines	54 00
Seals	1,187 00
Total	\$1,814 80

Taxable Values of Canals and Steam Railroads.

STATEMENT OF THE TAXABLE VALUES OF STEAM RAILROAD PROPERTIES IN THE STATE, THE TAXES ASSESSED THEREON, AND THE FRANCHISE TAX ASSESSED UPON THE GROSS TRANSPORTATION RECEIPTS FOR THE YEAR ENDING 30TH JUNE, 1905.

28

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Atlantic Coast Line R. R. Co....	Chesterfield County.....	28.43	\$ 406,300	\$ 45	\$ 14,118	\$ 420,463			
	Dinwiddie County.....	14.84	201,675	55	4,221	205,951			
	Emporia, Town of.....	1.86	20,400	85	4,050	24,535			
	Greeneville County.....	15.41	231,150		440	231,590			
	Manchester, City of.....	1.89	20,890	26	73,552	94,467			
	Nansemond County.....	30.89	423,830		4,700	428,530			
	Norfolk, City of.....			600	81,000	81,600			
	Norfolk County.....	12.70	155,925	25,000	96,386	276,310			
	Petersburg, City of.....	8.22	43,300	594,773	95,090	798,163			
	Portsmouth, City of.....				56,000	56,000			
	Prince George County.....	2.48	37,200			37,200			
	Richmond, City of.....	64	9,385	500	68,375	78,460			
	Sumner County.....	16.71	250,650	100	8,720	259,470			
	Total.....	123.07	1,910,975	621,183	449,651	2,981,749	\$10,066 12	\$ 6,720 88	\$16,807 00
Atlantic & Danville R'y Co.....	Boydton, Town of.....	1.01	7,070		730	7,800			
	Brunswick County.....	24.73	173,530		1,270	174,800			
	Claremont, Town of.....	1.86	5,640		9,076	14,715			
	Clarksville, Town of.....	.86	6,160		556	6,716			
	Courtland, Town of.....	.69	4,330		1,810	6,140			
	Danville, City of.....	.89	6,280		9,103	15,380			
	Emporia, Town of.....	1.69	11,980		2,940	14,770			
	Franklin, Town of.....	.38	2,310		1,180	3,490			
	Greeneville County.....	21.11	109,580		410	109,940			
	Halifax County.....	23.07	161,490		885	162,325			
	Isle of Wight County.....	3.92	27,440		50	27,490			
	Lawrenceville, Town of.....	.36	6,020	7,500	37,634	51,124			
	Mecklenburg County.....	45.69	304,030		5,705	309,735			
	Nansemond County.....	29.53	204,330		8,490	207,880			
	Norfolk County.....	15.11	90,770		27,515	454,552			
	Pittsylvania County.....	8.54	24,780			24,780			

STATEMENT OF TAXABLE VALUES OF STEAM RAILROAD PROPERTIES IN THE STATE—CONTINUED.

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property	Total Property Value.	Tax on Property.	Franchise Tax	Total Tax.
		Miles.	Value.						
Atlantic & Danville R'y Co.— Continued.....	Southampton County.....	29.87	\$ 209,090	\$ 2,625	\$ 211,715	\$ 6,888 79	\$ 6,888 79
	Surry County.....	17.12	51,860	.....	425	51,785		
	Sussex County.....	29.50	88,500	.....	1,100	89,600		
	Virginia, Town of.....	.65	4,550	.....	800	5,350		
	Waverly, Town of.....	1.00	3,000	405	3,405			
	Total.....	258.18	1,502,550	848,767	107,624	1,153,941			
Baltimore & Ohio R. R. Co.....	Winchester, City of.....	115,600	115,600	404 60	404 60
Big Sandy & Cumberland R. R. Co.....	Buchanan County.....	9.00	18,000	4,300	1,067	23,367	81 78	\$ 63 48	145 21
Big Stone Gap & Powell's Valley R'y Co.....	Big Stone Gap, Town of.	4 50	9,000	8,500	900	18,400	46 90	78 64	120 54
Big Stony R'y Co.....	Giles County.....	10.68	82,040	2,500	87	84,577	121 02	59 63	180 65
Chesapeake & Ohio R'y Co.....	Albemarle County.....	55.89	775,950	13,313	789 263			
	Alleghany County.....	50.66	692,110	.....	16,448	708,558		
	Amherst County.....	20.44	308,600	.....	4,075	310,675		
	Augusta County.....	88.62	579,300	.....	9,119	588,419		
	Basic City, Town of.....	1.41	21,150	.....	8,450	24,600		
	Bath County.....	28.09	269,760	.....	6,904	275,664		
	Bedford County.....	18.97	294,550	.....	6,067	299,617		
	Botetourt County.....	61.26	762,750	.....	13,989	776,739		
	Buchanan, Town of.....	.46	6,900	.....	2,080	8,980		

Buckingham County.....	20.56	128,800	.....	2,283	128,558		
Buena Vista, City of.....	2.48	24,800	.....	1,220	25,020		
Camphill County.....	11.16	167,400	.....	2,506	170,286		
Charles City County.....	4.20	63,000	.....	1,226	64,226		
Charlottesville, City of.....	1.77	26,550	100	21,502	48,152		
Clifton Forge, Town of.....	1.06	21,500	24 900	16,212	62,312		
Columbia, Town of.....	.70	10,500	.....	2,076	12,576		
Covington, Town of.....	2.07	28,800	.....	4,264	32,614		
Craig County.....	8.95	51,900	.....	4,502	56,402		
Elizabeth City County.....	6.39	96,850	.....	8,154	99,004		
Fluvanna County.....	21.98	329,400	.....	4,157	333,557		
Goebland County.....	48.72	655,800	.....	10,622	666,422		
Gordonsville, Town of.....	.91	19,850	.....	6,868	20,504		
Goshen, Town of.....	.48	6,450	.....	2,457	8,907		
Hanover County.....	87.20	568,000	.....	7,896	565,896		
Henrico County.....	80.04	524,200	900	77,632	602,722		
Iron Gate, Town of.....	1.17	20,050	.....	1,497	21,557		
James City County.....	16.88	250,850	.....	5,128	264,978		
Louisa County.....	23.10	496,500	.....	5,649	502,149		
Louisa, Town of.....	.68	9,450	.....	1,800	10,650		
Lynchburg, City of.....	2.81	84,850	.....	44,882	79,082		
Mineral, Town of.....	.80	12,000	.....	960	12,960		
Nelson County.....	30.78	461,700	.....	45,189	506,889		
New Kent County.....	12.98	194,400	.....	6,281	199,681		
Newport News, City of.....	1.80	26,000	150,275	870,657	546,942		
Orange County.....	9.43	141,450	.....	115	141,565		
Orange, Town of.....	.14	2,100	.....	.....	2,100		
Phoebe, Town of.....	.87	18,050	.....	800	18,850		
Richmond, City of.....	4.46	146,200	4,864,716	551,457	5,062,378		
Rockbridge County.....	26.86	849,550	.....	14,998	864,548		
Shelton, Town of.....	.61	9,150	.....	2,549	11,699		
Staunton, City of.....	1.01	15,150	.....	13,451	28,601		
Warwick County.....	19.26	316,250	.....	806,924	628,174		
Waynesboro, Town of.....	.73	10,950	.....	2,005	12,955		
West Clifton Forge, Town of.....	.88	16,800	.....	228,686	240,286		
York County.....	6.47	118,100	.....	2,252	116,852		
Total.....	638.79	9,047,100	4,640,991	1,840,404	15,428,896	58,999 96	148,544 94
Chesapeake & Western R. R. Co.							
Bridgewater, Town of.....	.88	1,820	.....	500	1,820		
Dayton, Town of.....	.66	2,240	.....	.....	2,240		
Harrisonburg, Town of.....	.72	2,880	15,000	650	18,580		
Rockingham County.....	26.56	106,340	.....	226	100,466		
Total.....	28.67	106,660	15,000	1,376	128,056	480 69	480 89
Chesapeake Western R'y.....							
Augusta County.....	9 02	36,080	.....	1,876	37,455		
Bridgewater, Town of.....	.69	2,860	.....	.....	2,860		

STATEMENT OF TAXABLE VALUES OF STEAM RAILROAD PROPERTIES IN THE STATE—CONTINUED.

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Chesapeake Western R'y, Con..	Harrisonburg, Town of..... Rockingham County.....	4.85	\$ 17,400	\$ 10,000	.....	\$ 10,050 17,400			
	Total.....	18.96	55,840	10,000	\$ 1,875	67,265	\$ 285 43	\$ 580 94	\$ 866 37
Cumberland Valley R. R. Co....	Winchester, City of.....	.....	.....	6,567	.....	6,567	19 46	.....	19 46
Cumberland Valley & Martinsburg R. R. Co.....	Frederick County..... Winchester, City of.....	8.36	50,160	.....	1,118	61,278			
	Total .....	.81	4,860	.....	4,341	9,201			
	Total	9 17	55,020	.....	16,459	70,479	246 68	728 36	970 04
Danville & Western R'y Co....	Danville, City of..... Henry County..... Martinsville, Town of..... Patrick County..... Pittsylvania County.....	.18	688	32,408	6,720	38,811			
	Total	70.85	267,066	32,518	12,838	431,909	1,611 68	1,592 04	3,103 72
Delaware, Maryland & Virginia R. R. Co.....	Accomac County .....	.26	7,920	22,506	6,675	37,000	180 56	19 89	140 94
Farmville & Powhatan R. R. Co.	Chesterfield County..... Cumberland County..... Farmville, Town of.....	30.11	78,220	22,500	6,561	106,281			
	Total	26.41	50,820	.....	768 262	61,978			
		.10	200	.....	.....	462			

	Powhatan County.....	26.76	63,500	.....	.....	990	54,490		
	Prince Edward County....	.79	1,580	.....	.....	66	1,646		
	Richmond, City of.....	.....	.....	800	.....	.....	800		
	Total.....	92.16	184,320	22,800	7,627	214,747	751 61	828 69	1,580 80
Franklin & Pittsylvania R. R. Co.....	Elba, Town of.....	.50	1,500	.....	.....	.....	1,500		
	Franklin County.....	19.48	58,440	.....	.....	440	58,880		
	Pittsylvania County.....	16.50	49,500	.....	.....	200	49,700		
	Rocky Mount, Town of....	.52	1,560	9,795	785	12,140	12,140		
	Total.....	37.00	111,000	9,795	1,425	122,220	427 77	.....	427 77
Indian Creek & Pound River R. R. Co.....		8 00	37,626	9,500	50	47,176	165 12	84 88	219 50
Interstate R. R. Co	Wise County.....	8.10	64,800	21,850	1,600	88,250	308 88	589 45	848 83
Lick Creek & Lake Erie R. R. Co.....	Russell County.....	8.00	48,000	2,400	200	50,600	177 10	317 91	495 01
Louisville & Nashville R. R. Co	Big Stone Gap, Town of...	1.28	12,300	3,956	1,380	17,636			
	Gladeville, Town of.....	2.00	20,000	5,897	.....	25,897			
	Lee County.....	49.44	494,400	145,519	7,160	647,079			
	Norton Town of.....	.15	1,500	1,965	940	4,405			
	Pennington Gap, Town of.	.74	7,400	1,980	1,320	10,700			
	Wise County.....	12.42	124,200	87,388	3,148	164,716			
	Total.....	65.98	659,800	196,685	13,948	870,433	3,046 55	5,640 92	8,686 47
Marion & Rye Valley R'y Co...	Marion, Town of.....	.75	2,250	28,610	180	90,990			
	Smyth County.....	17.35	52,050	.....	200	52,250			
	Total.....	18.10	54,800	28,610	380	83,240	291 34	182 14	73 48
Mount Airy & Eastern R'y Co..	Patrick County.....	14.25	28,500	2,450	123	31,073	108 76	63 63	172 89

STATEMENT OF TAXABLE VALUES OF STEAM RAILROAD PROPERTIES IN THE STATE—CONTINUED.

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Valley R. R. Co. of Virginia	Augusta County.....	31.28	\$ 187,680	.....	\$ 5,374	\$ 193,054			
	Botetourt County.....	.....	.....	.....	1,140	1,140			
	Harrisonburg, Town of.....	1.48	8,880	.....	4,001	12,881			
	Lexington, Town of.....	1.00	6,000	.....	3,268	9,268			
	Roanoke County.....	.....	.....	.....	500	500			
	Rockbridge County.....	16.65	99,900	.....	6,560	106,460			
	Rockingham County.....	16.96	65,940	.....	1,408	67,348			
	Salem, Town of.....	.....	.....	.....	1,176	1,176			
	Staunton, City of.....	.72	4,820	\$ 4,000	20,216	28,536			
	Total.....	62.12	\$72,720	1,000	43,639	420,359	\$1,471 26	\$1,561 41	\$3,032 67
Virginia Anthracite Coal & R'y Co.....	Blacksburg, Town of.....	.....	.....	13,300	1,785	14,985			
	Montgomery County.....	8.84	44,200	.....	2,075	46,275			
	Total.....	8.84	44,200	13,300	3,810	61,210	214 24	210 02	424 26
Virginia-Carolina R'y Co.....	Abingdon, Town of.....	.12	600	2,562	.....	3,162			
	Damascus, Town of.....	2.54	5,080	.....	310	5,390			
	Washington County.....	16.64	88,200	.....	1,397	84,597			
	Total.....	19.30	\$93,880	2,562	1,707	96,149	326 02	711 43	1,037 45
Virginia & Kentucky R'y Co....	Gladeville, Town of.....	.41	2,000	2,500	.....	4,500			
	Wise County.....	2.79	18,970	.....	300	19,270			
	Total.....	4.20	21,000	2,500	300	23,800	88 80	96 78	185 58
Virginia Southern R'y Co	Grayson County.....	4.00	\$0,000	8,000	.....	8,000			
	Smyth County.....	6.00	\$0,000	.....	.....	80,000			
	Total.....	12.00	\$0,000	8,000	.....	88,000	238 15	51 31	289 46

Virginia & Southwestern R'y ()	Big Stone Gap, Town of..	3.10	21,700	.....	2,150	23,850			
	Bristol, City of.....	1.50	10,500	241,372	25,085	276,907			
	East Stone Gap, Town of	1.90	18,900	.....	.....	18,900			
	Gate City, Town of.....	.65	4,550	.....	750	5,300			
	Lee County	5.00	35,000	.....	75	35,075			
	Scott County	87.55	262,850	.....	1,815	264,665			
	Washington County.....	14.63	102,700	.....	1,850	104,550			
	Wise County.....	5.72	40,040	.....	1,280	41,320			
	Total.....	NIL	490,700	241,372	32,405	764,477	2,676 67	3,306 93	6,571 65
Washington Southern R'y Co.	Alexandria, City of.....	2.05	30,750	116,900	10,832	158,582			
	Alexandria County.....	4.54	85,600	.....	99,384	186,484			
	Fairfax County.....	16.06	241,200	.....	9,696	250,896			
	Potomac City, Town of..	.39	5,850	2,600	1,364	9,814			
	Prince William County .	10.54	158,100	.....	4,604	162,704			
	Total.....	33.60	522,500	119,400	126,870	768,270	2,688 96	7,593 84	10,286 76
Winchester & Potomac R. R ()	Clarke County.	2.17	23,580	.....	234	23,814			
	Frederick County.....	7.67	69,080	.....	2,560	71,640			
	Winchester, City of ..	.33	3,420	.....	12,020	15,440			
	Total.....	11.22	100,980	.....	14,814	116,814	406 86	548 68	963 08
Winchester & Strasburg R. R Co.	Frederick County.....	14.26	121,210	.....	2,567	123,797			
	Shenandoah County.....	4.19	35,615	.....	1,858	37,473			
	Winchester, City of.....	.56	4,675	.....	283	4,957			
	Total.....	19.00	161,500	.....	4,727	166,227	681 77	684 82	1,366 09
Wise Terminal Co.,	Wise County.....	5.58	27,900	3,500	1,001	32,501	118 75	165 50	279 25
	Grand Total.....	3,808.90	\$42,312,000	\$16,421,333	\$7,082,862	\$65,796,391	\$230,289 80	\$372,153 82	\$302,442 62

MINING AND LUMBER RAILROADS.

STATEMENT OF THE TAXABLE VALUES OF MINING AND LUMBER RAILROAD PROPERTIES IN THE STATE, AND THE
TAXES ASSESSED THEREON, AND THE FRANCHISE TAX ASSESSED UPON THE GROSS TRANSPORTATION RE-
CEIPTS FOR THE YEAR ENDING 30TH JUNE, 1905.

NAME OF COMPANY.	LOCATION.	TRACK		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Dismal Swamp R. R. Co.....	Norfolk County.....	12.00	\$ 9,600	\$ 8,850	\$ 150	\$ 18,600	\$ 47 60	\$ 115 90	\$ 163 50
James River R'y & Lumber Co	Isle of Wight County....	14.00	11,200	2,800	.....	14,000	49 00	2 50	51 50
Low Moor Iron Co. of Virginia	Alleghany County..... Covington, Town of..... Craig County.....	10.20 1.90 1.50	24,000 8,250 8,750	28,000 ..... .....	..... ..... .....	52,000 8,250 8,750			
	Total.....	18.00	81,000	28,000	.....	59,000	206 50	68	207 18
Sulphur Mining & R. R. Co..	Louisa County.....	8.75	18,750	.....	.....	18,750	65 63	.....	65 63
Virginia Portland R'y Co....	Augusta County.....	3.00	9,000	.....	.....	9,000	31 50	.....	31 50
	Grand Total.....	45.75	\$ 79,550	\$ 84,650	\$ 150	\$ 114,350	\$ 400 23	\$ 119 08	\$ 519 31

CANALS.

STATEMENT OF THE TAXABLE VALUES OF CANAL PROPERTIES IN THE STATE, AND THE TAX THEREON, AND THE FRANCHISE TAX ASSESSED UPON THE GROSS TRANSPORTATION RECEIPTS FOR .
ENDING 30TH JUNE, 1905.

NAME OF COMPANY.	LOCATION.	CANAL.		Value of Boats and Machinery.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Albemarle & Chesapeake Canal Co.....	Norfolk County.....	8.25	\$ 123,750	\$ 3,100	\$ 14,700	\$ 141,550	\$ 495 43	\$ 23,270	\$ 728 13
Lake Drummond Canal & Water Co.....	Norfolk County.....	14.00	280,000	48,500	.....	328 500	1,149 75	509 48	1,659 23
Upper Appomattox Co.....	Dinwiddie County..... Petersburg, City of.....	5.00	500	.....	.....	500	.....	.....	.....
		1.00	100	91,000	.....	91,100	.....	.....	.....
		6.00	600	91,000	.....	91,100	320 60	.....	320 60
	Grand Total.....	28.25	\$ 404,350	\$ 142,600	\$ 14,700	\$ 561,650	\$ 1,965 78	\$ 742 18	\$ 2,707 96

STATEMENT OF THE TAXABLE VALUES OF CANAL PROPERTIES IN THE STATE, AND THE TAXES ASSESSED THEREON, AND THE FRANCHISE TAX ASSESSED UPON THE GROSS TRANSPORTATION RECEIPTS FOR THE YEAR ENDING 30TH JUNE, 1905.

NAME OF COMPANY.	LOCATION.	CANAL.		Value of Boats and Machinery.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Albemarle & Chesapeake Canal Co.....	Norfolk County.....	8.25	\$ 128,750	\$ 8,100	\$ 14,700	\$ 141,550	\$ 495 43	\$ 23,270	\$ 728 13
Lake Drummond Canal & Water Co.....	Norfolk County.....	14.00	280,000	48,500	.....	328 500	1,149 75	509 48	1,659 23
Upper Appomattox Co.....	Dinwiddie County.....	5.00	500	.....	.....	500	.....	.....	.....
	Petersburg, City of.....	1.00	100	91,000	.....	91,100	.....	.....	.....
	Total.....	6.00	600	91,000	.....	91,100	320 60	.....	320 60
	Grand Total.....	28.25	\$ 404,350	\$ 142,600	\$ 14,700	\$ 561,650	\$ 1,965 78	\$ 742 18	\$ 2,707 96

Electric Railways.

STATEMENT OF THE TAXABLE VALUES OF ELECTRIC RAILWAY PROPERTIES IN THE STATE, AND THE TAXES ASSESSED THEREON, AND THE FRANCHISE TAX ASSESSED UPON THE GROSS TRANSPORTATION RECEIPTS FOR THE YEAR ENDING 30TH JUNE, 1905.

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Bay Shore Terminal Co.....	Norfolk, City of.....	5.00	\$ 40,000	\$ 10,576	\$ 10,440	\$ 61,016			
	Norfolk County.....	6.50	45,500	56,874	9,500	111,874			
	Total.....	11.50	85,500	67,450	19,940	172,890	\$ 605 12	\$ 316 91	\$ 922 03
Berkley Street R'y Co.....	Berkley, Town of.....	1.72	15,120	4,641	800	20,561			
	Norfolk, City of.....	1.36	32,640	7,098		39,738			
	Norfolk County.....	5.92	45,660	15,761		61,421			
	Total.....	9.00	93,420	27,500	800	121,720	426 02	683 82	1,109 84
Bluefield & Hinton Electric R'y Co.....	Graham, Town of.....	.77	3,868	673		4,541	15 89	33 49	49 38
Blue Ridge Light & Power Co	Staunton, City of.....	4.50	13,500	5,200	4,000	22,700	79 45	16 08	96 53
Charlottesville & Albemarle R'y Co.....	Albemarle County.....	1.70	17,000	4,198	15,250	36,448			
	Charlottesville, City of...	1.40	14,000	4,402	16,500	34,902			
	Total.....	3.10	31,000	8,600	31,750	71,350	249 78	212 31	462 04
Chesapeake Transit Co.....								335 54	335 54

STATEMENT OF THE TAXABLE VALUES OF ELECTRIC RAILWAY PROPERTIES IN THE STATE—CONTINUED.

ANNUAL REPORT OF

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Citizens' R'y, Light & Power Co	Newport News, City of..	3.50	\$ 52,500	\$ 33,800	\$ 17,538	\$ 108,838			
	Warwick County.....	1.00	15,000	1,750	4,000	20,750			
	Total.....	4.50	67,500	35,550	21,538	124,588	\$ 436 06	\$ 426 24	\$ 862 30
Danville R'y & Electric Co...	Danville, City of.....	4.05	45,350	27,142	15,180	87,672			
	Pittsylvania County.....	1.87	13,700	4,338	7,475	25,508			
	Total.....	5.42	59,050	31,475	22,655	113,180	\$36 13	648 88	1,044 96
Hampton Roads R'y & Electric Co.....	Elizabeth City County...	12.76	195,480	21,875	49,082	266,437			
	Hampton, Town of.....				800	800			
	Newport News, City of..	2.78	47,760	9,795		57,555			
	Warwick County.....	.51	9,180	980		10,160			
	Total.....	16.05	252,420	32,650	49,882	334,952	1,172 33	618 57	1,790 90
Lynchburg Traction & Light Co	Campbell County.....	4.00	40,000	71,823	16,200	128,023			
	Lynchburg, City of.....	7.25	108,750	75,077	9,000	192,827			
	Total.....	11.25	148,750	146,900	25,200	320,850	1,122 98	1,243 50	2,366 48
Newport News & Old Point R'y & Electric Co.....	Elizabeth City County...	12.10	199,000	69,971	57,000	326,971			
	Hampton, Town of.....	1.75	29,250	8,640	17,688	55,578			
	Newport News, City of..	8.10	125,250	87,136	250	162,636			
	Phoebus, Town of.....	2.40	87,000	10,128		47,128			
	Total.....	24.35	390,500	126,875	74,988	591,313	2,069 60	1,682 47	3,752 07

Norfolk & Atlantic Terminal Co	Norfolk, City of.....	8.60	84,800	11,224	1,800	47,824			
	Norfolk County.....	18.00	180,000	44,776	28,764	198,540			
	Total.....	16.60	164,800	56,000	25,064	245,864	860 52	788 53	1,644 08
Norfolk City & Suburban R'y Co.....	Norfolk County.....	3.50	21,000			21,000	78 50	5 44	78 94
Norfolk, Portsmouth & Newport News Co.....	Norfolk, City of.....			250		250			
	Norfolk County.....	5.32	42,560	11,680	82,200	86,440			
	Portsmouth, City of.....	4 00	40,000	17,770	500	58,270			
	Total.....	9.32	82,560	29,700	82,700	144,960	507 36	615 92	1,128 28
Norfolk R'y & Light Co.....	Berkley, Town of.....	2.70	90,650	12,848	2,500	45,998			
	Norfolk, City of.....	15.25	311,250	65,808	138,000	510,058			
	Norfolk County.....	18.35	225,650	50,044	78,050	348,744			
	Total.....	36.30	567,550	128,700	208,550	904,800	3,166 80	4,337 09	7,508 89
Old Dominion R'y Co.....	Norfolk County.....	8.20	65,600	7,700	5,500	78,800			
	Portsmouth, City of.....	5.30	53,000	9,800		62,800			
	Total.....	13.50	118,600	17,500	5,500	141,600	496 60	612 49	1,108 09
Radford Water Power Co.....	Radford, City of.....	2.63	10,520	24,840	1,000	36,360	127 26	60 88	188 14
Richmond Passenger & Power Co.....	Henrico County.....			3,000	3,000	6,000			
	Petersburg, City of.....			5,000		5,000			
	Richmond, City of.....	16.10	408,150	260,625	46,180	714,955			
	Total.....	16.10	408,150	268,625	49,180	725,955	2,540 85	4,620 92	7,161 77
Richmond & Petersburg Electric R'y Co.....	Chesterfield County.....	20.61	208,100	28,642	5,700	285,442			

STATEMENT OF THE TAXABLE VALUES OF ELECTRIC RAILWAY PROPERTIES IN THE STATE—CONTINUED.

NAME OF COMPANY.	LOCATION.	TRACK.		Value of Rolling Stock, etc.	Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Miles.	Value.						
Richmond & Petersburg Electric R'y Co.—Continued	Henrico County.....	.....	.....	.....	\$ 300	\$ 300			
	Manchester, City of.....	.87	\$ 8,700	\$ 725	.....	4,425			
	Petersburg, City of.....	.15	1,500	483	.....	1,983			
	Richmond, City of.....	.....	.....	.....	1,200	1,200	\$ 851 73	\$ 814 93	\$ 1,666 66
	Total.....	21.13	211,300	24,850	7,200	243,350			
Richmond Traction Co.....	Henrico County.....	9.22	278,300	117,804	53,540	449,644			
	Richmond, City of.....	1.02	20,400	7,771	22,380	50,551			
	Total.....	10.24	298,700	125,575	75,920	500,195	1,750 69	3,381 84	5,132 53
Roanoke R'y & Electric Co..	Roanoke, City of.....	9.62	96,200	65,235	14,100	175,535			
	Roanoke County.....	9.12	45,600	9,895	4,950	60,445			
	Salem, Town of.....	.....	.....	8,180	.....	8,180			
	Vinton, Town of.....	.....	.....	1,767	.....	1,767			
	Total.....	18.74	141,800	80,077	19,050	240,927	843 24	1,169 51	2,012 75
Tazewell Street R'y Co.....	North Tazewell, Town of	.32	960	228	.....	1,188			
	Tazewell County.....	.44	1,320	144	.....	1,464			
	Tazewell, Town of.....	1.21	3,630	828	250	4,708			
	Total.....	1.97	5,910	1,200	250	7,360	25 76	35 71	61 47
Virginia Passenger & Power Co	Barton Heights, Town of	.81	12,150	4,570	.....	16,720			
	Chesterfield County.....	2.78	20,500	9,141	15,455	45,096			
	Dinwiddie County.....	1.05	10,800	3,047	5,111	18,958			
	Total.....								

STATE CORPORATION COMMISSION.

461

Henrico County.....	24.45	163,625	80,099	51,282	295,066			
Manchester, City of.....	2.79	30,150	18,282	204,750	253,182			
Petersburg, City of.....	5.84	77,240	88,788	31,500	147,528			
Prince George County.....	.25	2,500	1,528	.....	4,028			
Richmond, City of.....	.....	.....	841,785	138,710	480,495			
Total.....	87.92	316,725	497,235	446,808	1,260,768	4,412 69	1,421 16	5,833 85
Alexandria, City of.....	1.51	18,120	8,852	74	27,046			
Alexandria County.....	6.50	65,000	18,582	71,092	154,674			
Fairfax County.....	7.46	44,760	21,516	8,411	74,687			
Total.....	15.47	127,880	48,950	79,577	256,407	897 42	1,8 9 81	2,747 23
Alexandria County.....	7.85	39,250	8 236	3,218	57,704			
Fairfax County.....	8.84	35,050	8 588	1,600	45,238			
Fairfax, Town of.....	.85	3,400	1,804	.....	5,208			
Falls Church, Town of..	.46	2,300	904	700	3,904			
Vienna, Town of.....	1.52	6,080	3 164	1 200	10,444			
Total.....	19.02	86,080	22,700	6,718	115,498	404 25	806 83	1,211 08
Grand Total.....	312.88	\$3,707,083	\$1,807,825	\$1,208,220	\$6,723,128	\$23,530 98	\$26,688 82	\$50,214 80

Telegraph and Telephone Companies.

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE, AND THE TAXES ASSESSED THEREON, AND THE LICENSE TAX ASSESSED UPON THE GROSS EARNINGS AND RECEIPTS FOR THE YEAR ENDING 30th JUNE, 1905.

30

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Accomac & Northampton Telephone Co.....	Accomac County.....	6.00	.....	\$180 00	\$131 00	\$311 00	\$1 09	\$ 96	\$2 06
Albemarle Telephone Co.....	Albemarle County.....	91.00	.....	2,730 00	1,357 00	4,087 00			
	Charlotteville, City of..	4.00	.....	400 00	6,505 00	6,905 00			
	Total.....	95.00	.....	3,130 00	7,862 00	10,992 00	38 47	153 20	191 67
American Telephone & Telegraph Co. of Virginia.....	Albemarle County.....	36.98	.....	4,616 25	6,419 00	11,035 25			
	Alexandria County ..	1 44	.....	180 00	489 00	669 00			
	Alleghany County ..	34.71	.....	4,338 75	6,057 00	9,395 75			
	Amherst County ..	25.54	.....	3,322 50	4,781 60	8,054 10			
	Appomattox County ..	21.06	.....	2,631 25	3,757 80	6,389 05			
	Bath County ..	7.00	.....	950 00	481 00	1,431 00			
	Bedford County ..	13.90	.....	1,737 50	2,502 00	4,239 50			
	Berkley, Town of ..	1.36	.....	167 50	337 20	494 70			
	Botetourt County ..	30.96	.....	3,872 50	4,007 20	8,479 70			
	Bowling Green, Town of	1.28	.....	153 75	952 00	505 75			
	Burkeville, Town of ..	.78	.....	97 50	181 20	278 70			
	Burkeville, Town of ..	.82	.....	102 50	147 60	250 10			
	Campbell County ..	39.63	.....	4,947 50	9,377 80	14,325 30			
	Caroline County ..	32.82	.....	4,102 50	9,926 00	14,028 50			
	Chesterfield County ..	21.00	.....	2,625 00	9,865 20	12,490 20			
	Clifton Forge, Town of..	2 12	.....	265 00	518 00	583 00			
	Cowhigton, Town of....	2.02	.....	252 50	568 80	821 30			
	Grewe, Town of.....	1.12	.....	140 00	204 10	344 00			
	Culpeper County.....	22.58	.....	2,822 50	4 084 40	6,806 90			
	Culpeper, Town of.....	1.65	.....	306 25	304 40	610 65			
	Danville, City of.....	.22	.....	27 50	888 60	916 10			
	Dinwiddie County.....	30.96	.....	4,953 75	7,201 00	12,154 75			
	Dumfries, Town of.....	.29	.....	36 25	143 60	179 85			

STATEMENT OF THE TAXABLE VALUES OF TELEPHONE AND TELEGRAPH PROPERTY

NAME OF COMPANY.	LOCATION.	MILES OF LINE, AND NUMBER OF			MILES OF LINE, AND NUMBER OF		
		Poles.	Cords.	Wires.	Poles.	Cords.	Wires.
American Telephone & Telegraph Co. of Virginia.—Con..	Emporia, Town of.....	1.54	.....	.....	.....	.....	.....
	Fairfax County.....	89.07	.....	.....	.....	.....	.....
	Farmville, Town of.....	.81	.....	.....	.....	.....	.....
	Fauquier County.....	15.28	.....	.....	.....	.....	.....
	Fredericksburg, City of.....	.....	.....	.....	.....	.....	.....
	Glasgow, Town of.....	1.52	.....	.....	.....	.....	.....
	Greensville County.....	15.04	.....	.....	.....	.....	.....
	Hanover County.....	10.88	.....	.....	.....	.....	.....
	Henrico County.....	12.63	.....	.....	.....	.....	.....
	Iron Gate, Town of.....	.89	.....	.....	.....	.....	.....
	Isle of Wight County.....	9.95	.....	.....	.....	.....	.....
	Lynchburg, City of.....	.....	.....	.....	.....	.....	.....
	Manchester, City of.....	8.86	.....	.....	.....	.....	.....
	Nansemond County.....	21.29	.....	.....	.....	.....	.....
	Nelson County.....	19.58	.....	.....	.....	.....	.....
	Norfolk, City of.....	.....	.....	.....	.....	.....	.....
	Norfolk County.....	18.67	.....	.....	.....	.....	.....
	Nottoway County.....	22.82	.....	.....	.....	.....	.....
	Orange County.....	19.98	.....	.....	.....	.....	.....
	Orange, Town of.....	.28	.....	.....	.....	.....	.....
	Petersburg, City of.....	.61	.....	.....	.....	.....	.....
	Pittsylvania County.....	38.99	.....	.....	.....	.....	.....
	Portsmouth, City of.....	.....	.....	.....	.....	.....	.....
	Potomac City, Town of.....	2.25	.....	.....	.....	.....	.....
	Prince Edward County.....	25.59	.....	.....	.....	.....	.....
	Prince George County.....	18.33	.....	.....	.....	.....	.....
	Prince William County.....	25.86	.....	.....	.....	.....	.....
	Remington, Town of.....	.43	.....	.....	.....	.....	.....
	Rockbridge County.....	9.14	.....	.....	.....	.....	.....
	Southampton County.....	8.89	.....	.....	.....	.....	.....
	Spotsylvania County.....	10.28	.....	.....	.....	.....	.....
	Stafford County.....	16.53	.....	.....	.....	.....	.....
	Sussex County.....	85.29	.....	.....	.....	.....	.....
	Vienna, Town of.....	1.67	.....	.....	.....	.....	.....
	Windsor, Town of.....	.97	.....	.....	.....	.....	.....
Total.....		748.35	92,918 75	176,061 60	269,008 85	\$ 941 51	\$ 1,654 19
							\$ 2,595 70

Atlantic Coast Telephone Co.		Atlantic Postal Telegraph Cable Co.		Total		Grand Total	
	2000		2000		2000		2000
Courtland, Town of.....	2.00	.....	.....	90.00	61.00	.....	.....
Namessond County.....	.....	.....	.....	.....	176.00	.....	.....
Southampton County.....	20.00	.....	.....	600.00	180.00	.....	.....
Suffolk, Town of.....	.....	.....	.....	.....	61.00	.....	.....
Total.....	23.00	.....	.....	690.00	464.00	.....	1,154.00
Albemarle County.....	31.50	.....	.....	1,575.00	945.00	.....	2,520.00
Alexandria, City of.....	2.06	.....	.....	307.50	571.50	.....	879.00
Alexandria County.....	9.66	.....	.....	482.50	1,447.50	.....	1,930.00
Amherst County.....	20.30	.....	.....	1,010.00	616.00	.....	1,626.00
Berkley, Town of.....	1.13	.....	.....	84.75	38.90	.....	118.65
Campbell County.....	24.00	.....	.....	1,200.00	720.00	.....	1,920.00
Caroline County.....	17.15	.....	.....	857.50	1,896.50	.....	2,744.00
Charlottesville, City of.....	1.50	.....	.....	1.00	75.00	.....	225.00
Chesterfield County.....	19.75	.....	.....	967.50	2,172.50	.....	3,160.00
Culpeper County.....	21.76	.....	.....	1,068.00	582.80	.....	1,740.80
Culpeper, Town of.....	.94	.....	.....	70.50	45.20	.....	114.70
Danville, City of.....	1.67	.....	.....	250.50	125.10	.....	375.60
Dinwiddie County.....	16.45	.....	.....	772.50	1,286.00	.....	2,058.50
Elizabeth City County.....	.....	.....	.....	.....	65.00	.....	65.00
Emporia, Town of.....	2.60	.....	.....	150.00	180.00	.....	330.00
Fairfax County.....	31.80	.....	.....	1,780.00	2,296.00	.....	4,016.00
Fauquier County.....	14.00	.....	.....	700.00	420.00	.....	1,120.00
Fort Monroe.....	.....	.....	.....	.....	60.00	.....	60.00
Fredericksburg, City of.....	1.00	.....	.....	100.00	115.00	.....	215.00
Greensville County.....	17.00	.....	.....	840.00	1,320.00	.....	2,210.00
Hampton, Town of.....	16.20	.....	.....	810.00	40.00	.....	40.00
Hanover County.....	9.80	.....	.....	490.00	1,782.00	.....	2,542.00
Henrico County.....	9.25	.....	.....	462.50	1,078.00	.....	1,668.00
Isle of Wight County.....	8.50	.....	.....	540.00	205.00	.....	667.50
Lynchburg, City of.....	1.87	.....	.....	187.00	210.70	.....	397.70
Manchester, City of.....	11.71	.....	.....	585.50	234.20	.....	819.70
Namessond County.....	12.80	.....	.....	980.00	694.00	.....	1,544.00
Nelson County.....	.....	.....	.....	.....	35.00	.....	35.00
Newport News, City of.....	2.00	.....	.....	400.00	302.50	.....	702.50
Norfolk, City of.....	27.89	.....	.....	1,394.50	452.80	.....	1,817.30
Norfolk County.....	18.75	.....	.....	937.00	582.00	.....	1,500.00
Orange County.....	.25	.....	.....	10.00	7.50	.....	17.50
Orange, Town of.....	3.71	.....	.....	562.50	847.50	.....	1,410.00
Petersburg, City of.....	43.43	.....	.....	2,171.50	1,302.90	.....	3,474.40
Petersburg County.....	1.00	.....	.....	150.00	65.00	.....	215.00
Prince George County.....	14.10	.....	.....	705.00	282.00	.....	987.00
Prince William County.....	16.00	.....	.....	881.00	1,650.00	.....	2,400.00
Richmond, City of.....	4.32	.....	.....	415.00	2,010.50	.....	2,874.50
Southampton County.....	8.30	.....	.....	300.00	166.00	.....	581.00
Stafford County.....	16.00	.....	.....	907.50	1,760.00	.....	2,560.00
Stafford County.....	18.15	.....	.....	907.50	1,986.50	.....	2,904.00

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
American Telephone & Telegraph Co. of Virginia.—Con.	Emporia, Town of.....	1.54	.....	\$ 192 50	\$ 277 20	\$ 469 70			
	Fairfax County.....	33.07	.....	4,883 75	10,232 60	15,116 35			
	Farmville, Town of.....	.41	.....	101 25	180 80	282 05			
	Fauquier County.....	15.28	.....	1,910 00	2,750 40	4,660 40			
	Fredericksburg, City of.....	...	.....	...	34 80	34 80			
	Glasgow, Town of.....	1.52	.....	190 00	251 40	441 40			
	Greensville County.....	15.04	.....	1,890 00	2,707 20	4,597 20			
	Hanover County.....	10.86	.....	1,297 50	3,114 00	4,411 50			
	Henrico County.....	12.63	.....	1,578 75	3,789 00	5,367 75			
	Iron Gate, Town of.....	.89	.....	111 25	124 60	235 85			
	Isle of Wight County.....	9.35	.....	1,158 75	2,481 00	3,639 75			
	Lynchburg, City of.....	...	.....	...	2,100 00	2,100 00			
	Manchester, City of.....	3.86	.....	492 50	5,570 00	6,062 50			
	Nansemond County.....	21.29	.....	2,661 25	5,613 50	8,274 75			
	Nelson County.....	19.53	.....	2,447 50	3,481 20	5,928 70			
	Norfolk, City of.....	...	.....	...	324 20	324 20			
	Norfolk County.....	13.67	.....	1,708 75	3,335 80	5,044 55			
	Nottoway County.....	22.82	.....	2,852 50	4,107 60	6,960 10			
	Orange County.....	19.96	.....	2,497 50	3,549 60	6,047 10			
	Orange, Town of.....	.23	.....	28 75	18 80	42 55			
	Petersburg, City of.....	.51	.....	58 75	1,478 80	1,537 55			
	Pittsylvania County.....	33.99	.....	4,873 75	10,267 80	15,141 55			
	Portsmouth, City of.....	...	.....	...	18 60	18 60			
	Potomac City, Town of.....	2.25	.....	281 25	766 00	1,046 25			
	Prince Edward County.....	25.59	.....	3,198 75	4,606 20	7,804 95			
	Prince George County.....	13.33	.....	2,251 25	4,509 00	6,760 25			
	Prince William County.....	25.86	.....	3,252 50	6,960 20	10,212 70			
	Remington, Town of.....	.43	.....	58 75	77 40	136 15			
	Rockbridge County.....	9.14	.....	1,142 50	1,645 20	2,787 70			
	Southampton County.....	8.89	.....	1,111 25	2,311 40	3,422 65			
	Spotsylvania County.....	10.28	.....	1,285 00	3,034 20	4,319 20			
	Stafford County.....	14.58	.....	2,072 50	5,637 20	7,709 70			
	Sussex County.....	35.29	.....	4,411 25	7,818 00	12,229 25			
	Vienna, Town of.....	1.57	.....	208 75	300 60	509 35			
	Windsor, Town of.....	.97	.....	121 25	252 20	373 45			
Total.....		743.33	.....	92,914 75	170,084 60	262,999 35	\$ 941 51	\$ 1,654 19	\$ 2,595 70

	Courtland, Town of.....	8.00	90 00	61 00	154 00
Atlantic Coast Telephone Co.	Nansmond County.....	20 00	000 00	176 00	176 00
	Southampton County.....			160 00	710 00
	Suffolk, Town of.....			61 00	61 00
	Total.....	28.00	090 00	464 00	1,161 00
Atlantic Postal Telegraph Cable Co					
	Albemarle County.....	31.50	1,575 00	945 00	2,520 00
	Alexandria, City of.....	2.06	103 50	671 50	775 00
	Alexandria County.....	9.65	482 50	1,447 50	1,930 00
	Amherst County.....	20.20	1,010 00	616 00	1,626 00
	Berkley, Town of.....	1.13	54 75	33 50	118 05
	Campbell County.....	24.00	1,200 00	720 00	1,920 00
	Caroline County.....	17.15	857 50	1,396 50	2,254 00
	Charlottesville, City of..	1.50	1 00 00	75 00	225 00
	Chesterfield County.....	19.75	987 50	2,172 50	3,160 00
	Culpeper County.....	21.78	1,089 00	662 50	1,751 50
	Culpeper, Town of.....	.94	70 50	44 20	114 70
	Danville, City of.....	1.67	250 50	125 10	375 60
	Dinwiddie County.....	15.45	772 50	1,238 00	2,010 50
	Elizabeth City County....			65 00	65 00
	Emporia, Town of.....	2.60	150 00	180 00	330 00
	Fairfax County.....	34.60	1,730 00	2,286 00	4,016 00
	Fauquier County.....	14.00	700 00	420 00	1,120 00
	Port Monroe.....			60 00	60 00
	Fredericksburg, City of ..	1.00	100 00	115 00	215 00
	Greenesville County.....	17.00	850 00	1,050 00	2,210 00
	Hampton Town of.....			40 00	40 00
	Hannover County.....	14.20	810 00	1,782 00	2,592 00
	Harrison County.....	9.80	490 00	1,078 00	1,568 00
	Jackson County.....	9.25	462 50	205 00	667 50
	Lynchburg, City of.....	8.60	510 00	205 00	715 00
	Lynchburg, City of.....	1.87	167 00	210 70	377 70
	Nassau County.....	11.71	585 50	231 20	816 70
	Newport News, City of... .	19.80	990 00	684 00	1,674 00
	Newport News, City of... .			85 00	85 00
	Norfolk County.....	2.06	410 00	202 50	612 50
	Norfolk County.....	27.98	1,399 50	452 80	1,852 30
	Orange County.....	13.75	687 50	562 70	1,250 20
	Orange, Town of.....	.26	10 00	7 50	17 50
	Petersburg, City of.....	8.71	562 50	347 50	910 00
	Pittsylvania County.....	43.48	2,171 50	1,302 90	3,474 40
	Prince George County.....	1.00	150 00	65 00	215 00
	Prince William County....	14.10	705 00	282 00	987 00
	Richmond, City of.....	15.00	750 00	1,850 00	2,600 00
	Stafford County.....	4.82	241 00	2,010 50	2,251 50
	Stafford County.....	8.80	440 00	166 00	606 00
	Stafford County.....	16.00	800 00	1,760 00	2,560 00
	Stafford County.....	15.15	907 50	1,506 50	2,414 00

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

ANNUAL REPORT OF

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Atlantic Postal Telegraph Cable Co. Continued.....	Huffolk, Town of.....	1.25	.....	\$ 93 75	\$ 50 00	\$ 143 75			
	Sussex County.....	85.50	.....	1,775 00	1,705 00	3,480 00			
	Warwick County.....	.....	.....	.....	15 00	15 00			
	Waverly, Town of.....	1.40	.....	42 00	48 00	90 00			
	River Crossings and Submarine Cables.....	.....	.....	.....	9,576 00	9,576 00			
	Total.....	518.67	.....	28,409 50	41,732 60	70,142 10	\$ 245 50	\$ 1,269 57	\$ 1,515 07
Atlantic Telephone Co.....	Accomac County.....	94.83	.....	2,829 90	2,430 00	5,259 90	18 41	206 78	225 19
Ballard Telephone Co., Incorporated	Patrick County.....	13 00	.....	195 00	225 00	420 00	1 47	.....	1 47
Bath County Telephone Co....	Alleghany County.....	8.00	.....	120 00	.....	120 00			
	Bath County.....	63.00	.....	1,800 00	633 00	2,433 00			
	Highland County.....	15.00	.....	450 00	112 00	562 00			
	Total.....	86 00	.....	2,370 00	745 00	3,115 00	10 90	6 28	17 18
Bedford & Campbell County Telephone & Telegraph Co.	Bedford County.....	12.60	.....	878 00	122 00	500 00	1 75	2 50	4 25
Big Island & Bedford City Telephone Co.....	Bedford City, Town of...	.50	.....	7 50	12 00	19 50			
	Bedford County.....	29.00	.....	485 00	80 00	405 00			
	Total.....	29.50	.....	492 50	92 00	484 50	1 09	28	1 97

Blackstone Telephone Co.....	Nottoaway County.....	17.50	.....	620 00	3,120 00	3,740 00	13 00	29 08	42 17
Blair Telephone Co.....	Carroll County.....	13.00	.....	196 00	100 00	296 00	1 04	20	1 24
Bland Telephone Co.....	Bland County.....	67.00	.....	855 00	966 00	1,730 00	6 02	1 60	7 52
Bluefield Telephone Co.	Graham, Town of.....	1.00	.....	75 00	109 00	274 00			
	Pocahontas, Town of.....	.50	.....	37 50	341 00	378 50			
	Tazewell County.....	4.00	.....	120 00	596 00	716 00			
	Total.....	5.50	.....	232 50	966 00	1,168 50	4 00	20 00	24 00
Botetourt Telephone Co.....	Botetourt County.....	32.00	.....	960 00	200 00	1,160 00			
	Buchanan, Town of.....	1.00	.....	40 00	210 00	250 00			
	Total.....	33.00	.....	1,000 00	410 00	1,410 00	4 94	4 84	9 78
Bristol Telephone Co.....	Abingdon, Town of.....	2 50	.....	187 50	1 875 00	1,562 50			
	Bristol, City of	10.00	.....	1,000 00	4 550 00	5,550 00			
	Glade Spring, Town of ..	1.50	.....	45 00	122 00	167 00			
	Smyth County.....	1.00	.....	40 00	76 00	116 00			
	Washington County.....	55.00	.....	1,650 00	1,018 00	2,668 00			
	Total.....	70.00	.....	2,922 50	7,240 00	10,162 50	36 57	125 88	161 45
Broadford Telephone Co.....	Smyth County.	37.00	.....	555 00	1,000 00	1,555 00	5 45	1 26	6 71
Burke's Garden Telephone Co	Bland County.....	3.50	.....	52 50	.....	52 50			
	Tazewell County.....	15.50	.....	282 50	80 00	202 50			
	Total.....	19.00	.....	285 00	80 00	315 00	1 11	06	1 16
Burke's Garden Telephone Exchange	Tazewell County.....	15.00	.....	225	75 00	300 00	1 06	.....	1 06

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—Ccnt'd.

470

ANNUAL REPORT OF

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Byrd Telephone Co.....	Goochland County.....	22.00	.....	\$ 420 00	\$ 1,000 00	\$ 1,420 00	\$ 1 97	\$ 2 25	\$ 7 22
Capital City Telephone Co....	Alexandria, City of.....	4.00	.....	600 00	3,700 00	4,300 00			
	Alexandria County.....	10.00	.....	300 00	130 00	430 00			
	Fairfax County.....	30.00	.....	1,200 00	1,190 00	2,390 00			
	Total.....	44.00	.....	2,100 00	5,300 00	7,400 00	25 97	50 00	75 97
Carroll Telephone Co.....	Carroll County.....	60 00	.....	900 00	371 00	1,271 00	4 46	.....	4 46
Cedar Run Mutual Telephone Co.....	Fauquier County.....	20.00	.....	300 00	.....	300 00			
	Prince William County...	26.00	.....	390 00	75 00	465 00			
	Stafford County.....	5 00	.....	75 00	.....	75 00			
	Total.....	51.00	.....	765 00	75 00	840 00	2 91	.....	2 94
Central Mutual Telephone Co	Fairfax County.....	9.00	.....	185 00	.....	185 00			
	Manassas, Town of.....	1.00	.....	15 00	222 00	237 00			
	Prince William County..	14.00	.....	210 00	60 00	270 00			
	Total.....	24.00	.....	360 00	282 00	642 00	2 24	.....	2 24
Central Telephone Co.....	Appomattox County.....	1.00	.....	15 00	72 00	87 00			
	Campbell County.....	51.00	.....	1,185 00	487 00	1,672 00			
	Charlotte County.....	122.00	.....	3,127 50	1,024 00	4,151 50			
	Lunenburg County.....	12.50	.....	187 50	88 00	275 50			
	Prince Edward County..	8.00	.....	120 00	88 00	208 00			
	Total.....	194 50	.....	4,635 00	1,759 00	6,394 00	22 38	24 69	47 07

STATE CORPORATION COMMISSION.

471

Chesapeake & Potomac Telephone Co.....	Alexandria, City of.....	1.00	.....	150 00	224 65	874 65	.....	2 58	.....	.....	2 58
	Alexandria County.....	1.75	.....	70 00	292 90	362 99	.....			
	Total.....	2.75	.....	220 00	517 64	737 64	.....			
Chesapeake Telephone & Telegraph Co.....	Elizabeth City County.....	2.00	.....	60 00	48 00	108 00	.....			
	James City County.....	.....	.....	.....	96 00	96 00	.....			
	Warwick County.....	1.00	.....	30 00	24 00	54 00	.....			
	Williamsburg, City of.....	4.00	.....	300 00	1,096 00	1,396 00	.....			
	York County.....	19.50	.....	610 00	332 00	942 00	.....			
	Total.....	26.50	.....	1,000 00	1,596 00	2,596 00	.....	9 09	22 25	31 34	
Chuckatuck Telephone Corporation	Nansemond County.....	19 00	.....	570 00	363 00	923 00	.....	3 23	50	8 73	
Citizens Telephone & Telegraph Co.....	Newport News, City of...	5.00	.....	750 00	3,775 00	4,525 00	.....	15 84	117 42	133 26	
Claremont Telephone Co.....	Claremont, Town of.....	7.00	.....	210 00	360 00	570 00	.....			
	Surry County.....	7.00	.....	210 00	56 00	266 00	.....			
	Total.....	14.00	.....	420 00	416 00	836 00	.....	2 93	6 40	9 33	
Clear Fork Telephone Co.....	Bland County.....	11.00	.....	165 00	30 00	195 00	.....			
	Tazewell County.....	17.00	.....	255 00	40 00	295 00	.....			
	Total.....	28.00	.....	420 00	70 00	490 00	.....	1 72	.....	1 72	
Clifton Forge Mutual Telephone Co.....	Alleghany County.....	10.00	.....	150 00	63 00	213 00	.....			
	Clifton Forge, Town of..	3.00	.....	225 00	2,120 00	2,345 00	.....			
	Covington, Town of.....	1.00	.....	75 00	629 00	695 00	.....			
	West Clifton Forge, Town of.....	2.00	.....	30 00	230 00	310 00	.....			
	Total.....	16.00	.....	530 00	3,053 00	3,583 00	.....	12 47	78 83	91 30	

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Clinchport Telephone Co	Scott County..... Washington County.....	108.00 10.00	..... .....	\$ 1 620 00 150 00	\$ 8,280 00 220 00	\$ 4,900 00 370 00			
	Total.....	118.00	.....	1,770 00	8,500 00	5,270 00	\$ 18 45	\$ 6 80	\$ 25 25
Coeburn, Clinch Valley & Nickellsville Telephone Co...	Russell County..... Scott County..... Wise County.....	17.00 88.00 6.00	..... ..... .....	255 00 1,245 00 75 00	42 50 207 50 12 50	297 50 1,452 50 87 50			
	Total.....	105.00	.....	1,575 00	262 50	1,837 50	6 48	75	7 18
Craig Telephone Co.....	Craig County.....	29.00	.....	485 00	410 00	845 00	2 96	4 01	6 97
Culpeper, Sperryville, Washington & Front Royal Telephone Co.....	.....	.....	.....	.....	.....	.....	.....	47	47
Culpeper Telephone Co.....	Culpeper County..... Culpeper, Town of..... Madison County..... Orange County..... Orange, Town of..... Rappahannock County...	112.00 5.50 77.00 22.00 2.00 19.00	..... ..... ..... ..... ..... .....	3,360 00 412 50 2,310 00 405 00 60 00 285 00	1,045 00 1,044 00 615 00 260 00 316 00 45 00	4,405 00 1,456 50 2,925 00 665 00 376 00 330 00			
	Total.....	237.50	.....	6,832 50	3,325 00	10,157 50	85 55	46 51	82 36
Cumberland Valley Telephone Co. of Baltimore City.....	Clarke County.....	30.00	.....	615 00	870 00	1,485 00			

STATE CORPORATION COMMISSION.

473

Frederick County.....	57.50	.....	1,725 00	2,156 00	3,490 00	24 84	208 67	22 81
Shenandoah County.....	3.00	.....	45 00	45 00	90 00			
Winchester, City of.....	3 00	.....	200 00	1,800 00	1,500 00			
Total.....	92.50	.....	2,585 00	4,870 00	6,980 00			
Damascus Telephone Association, Incorporated.....		.....					
Damascus, Town of.....	2.00	.....	60 00	240 00	300 00			
Washington County.....	12.00	.....	800 00	346 00	706 00			
Total.....	14.00	.....	420 00	586 00	1,006 00	8 52	4 52	8 04
Dickie, James, Telephone Co.....		.....					
Amherst County.....	21.00	.....	816 00	60 00	876 00			
Nelson County.....	19.50	.....	292 50	60 00	352 50			
Total.....	40.50	.....	607 50	110 00	717 50	2 51	4 19	6 70
East Tennessee Telephone Co.....		.....					
Bristol, City of.....	6.00	.....	500 00	990 00	1,490 00			
Washington County.....	4.00	.....	120 00	82 00	162 00			
Total.....	9.00	.....	620 00	1,022 00	1,652 00	5 75	19 36	25 11
Elba Telephone Co.....		.....					
Elba, Town of.....	1.00	.....	15 00	115 50	130 50			
Pittsylvania County.....	11.00	.....	166 00	110 26	276 26			
Total.....	12.00	.....	180 00	225 76	406 76	1 42	1 68	3 25
Elizabeth City & Norfolk Telegraph Co.....		.....					
Norfolk County.....	26.00	.....	1,250 00	.....	1,250 00	4 38	60 65	74 03
Emporia Light & Power Co..		.....					
Emporia, Town of.....	5.00	.....	575 00	1,330 00	1,705 00	5 97	13 00	18 97
Falls Church Telephone & Telegraph Co.....		.....					
Alexandria County.....	12.00	.....	360 00	494 00	854 00			
Fairfax County.....	14.00	.....	245 00	80 00	425 00			
Falls Church, Town of...	3.00	.....	225 00	790 00	1,015 00			
Total.....	29.00	.....	990 00	1,364 00	2,264 00	7 92	25 00	32 92

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Farmers & Merchants Telephone Co.....	Brunswick County.....	12.97	.....	\$ 194 55	\$ 20 00	\$ 211 55			
	Mecklenburg County.....	42.67	.....	1,175 10	284 00	1,409 10			
	Total.....	55.64	.....	1,369 65	254 00	1,623 65	\$ 5 68	\$ 10 00	\$ 15 68
Farmers Mutual Telephone Co.....	Albemarle County.....	67.00	.....	1,003 00	885 00	1,340 00	4 69	.....	4 69
Farmers Mutual Telephone Co.....	Augusta County.....	29.00	.....	435 00	619 00	1,054 00			
	Rockingham County.....	26.00	.....	390 00	45 00	845 00			
	Total.....	55.00	.....	825 00	1,074 00	1,899 00	6 65	.....	6 65
Farmers Mutual Telephone Co. of Prince William County.....	Fauquier County.....	5.00	.....	76 00	.....	75 00			
	Prince William County..	28.25	.....	348 75	121 25	470 00			
	Total.....	28.25	.....	423 75	121 25	545 00	1 91	.....	1 91
Farmers Mutual Telephone System of Shenandoah County.....	Shenandoah County.....	162.00	.....	2,280 00	8,150 00	5,480 00	19 01	.....	19 01
Farmers Telephone Co.....	Loudoun County.....	27.00	.....	405 00	90 00	495 00	1 73	2 92	4 65

Farmville Telephone Co.....	Farmville, Town of.....	45.00	.....	3,375 00	1,046 00	4,421 00	15 47	15 00	30 47
Floyd Telephone Co.....	Carroll County.....	10.00	.....	150 00	10 00	160 00			
	Floyd County.....	98.00	.....	1,470 00	700 00	2,170 00			
	Montgomery County.....	10.00	.....	150 00	.....	150 00			
	Total.....	118.00	.....	1,770 00	710 00	2,480 00	8 68	12 00	20 68
Fluvanna & James River Valley Telephone Co.....	Buckingham County.....	58.00	.....	870 00	197 00	1,067 00			
	Chesterfield County.....	22.00	.....	660 00	611 00	1,271 00			
	Cumberland County.....	47.00	.....	1,410 00	284 00	1,644 00			
	Fluvanna County.....	66.00	.....	1,590 00	483 50	2,073 50			
	Goochland County.....	29.00	.....	540 00	101 00	641 00			
	Powhatan County.....	60.00	.....	1,800 00	501 00	2,301 00			
	Total.....	282.00	.....	6,870 00	2,127 50	8,997 50	31 49	34 27	65 76
Franklin County Telephone Co.....	Franklin County.....	23.00	.....	660 00	567 00	1,227 00			
	Rocky Mount, Town of...	8.50	.....	140 00	809 00	949 00			
	Total.....	26.50	.....	800 00	1,376 00	2,176 00	7 62	12 07	19 69
Frederick & Clarke Telephone Co.....	Clarke County.....	36.00	.....	1,220 00	1,264 00	2,484 00			
	Frederick County.....	5.00	.....	200 00	200 00	400 00			
	Winchester, City of.....	5.00	.....	500 00	200 00	700 00			
	Total.....	46.00	.....	1,920 00	1,664 00	3,584 00	12 54	.....	12 54
Frederick & Shenandoah Telephone Co.....	Frederick County.....	16.00	.....	640 00	700 00	1,340 00			
	Shenandoah County.....	3.00	.....	120 00	100 00	220 00			
	Total.....	19.00	.....	760 00	800 00	1,560 00	5 46	10 00	15 46
Goochland Telephone Co.....	Goochland County.....	58.00	.....	1,215 00	550 00	1,795 00			
	Henrico County.....	4.00	.....	120 00	32 00	162 00			

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE--CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Goochland Telephone Co-- Continued.....	Louisa County.....	8.00	.....	\$ 120 00	\$ 75 00	\$ 195 00			
	Powhatan County.....	2.00	.....	30 00	20 00	50 00			
	Total.....	72.00	.....	1,485 00	707 00	2,192 00	\$ 7 67	\$ 6 85	\$ 14 02
Grant Telephone Co.....	Grayson County.....	26.00	.....	375 00	305 00	680 00	2 38	.....	2 38
Grayson Telephone Exchange	Grayson County.....	36.00	.....	540 00	.....	540 00	1 89	.....	1 89
Greene County Telephone Co..	Greene County.....	26.00	.....	380 00	91 00	481 00			
	Madison County.....	6.00	.....	90 00	10 00	100 00			
	Orange County.....	4.00	.....	60 00	20 00	80 00			
	Total.....	36 00	.....	540 00	121 00	661 00	2 81	1 80	4 11
Hampton Telephone Co.....	Elizabeth City County...	31.00	.....	1,240 00	8,566 96	9,806 96			
	Hampton, Town of.....	2.50	.....	157 50	7,105 08	7,292 58			
	Phoebeus, Town of.....	3.50	.....	262.50	2,176 00	2,438 50			
	York County.....	12.00	.....	180 00	5 00	185 00			
	Total.....	49.00	.....	1,870 00	17,853 04	19,723 04	69 08	234 68	303 71
Harrisonburg Mutual Tele- phone Co.....	Harrisonburg, Town of..	16.00	...	680 00	3,504 00	4,084 00	14 29	46 61	50 90
Henry County Telephone Co.	Franklin County.....	8.00	.....	90 00	29 00	119 00			

Henry County.....	70.00	.....	2,100 00	977 00	3,077 00	11 70	8 00	19 70
Pittsylvania County.....	8.00	.....	90 00	57 00	147 00			
Total.....	78.00	.....	2,280 00	1,038 00	3,848 00			
Highland Mutual Telephone Co.....						16 49	04	16 53
Hillsville Telephone Co.....	180.00	.....	3,900 00	810 00	4,710 00			
Home Telephone Co.....	10.00	.....	300 00	211 00	511 00	1 79	95	2 74
Isle of Wight County.....	56.00	.....	1,582 50	990 00	2,622 50			
Nansemond County.....	19.50	.....	460 00	200 00	660 00			
Norfolk County.....	7.00	.....	210 00	56 00	266 00			
Smithfield, Town of.....		.....		1,100 00	1,100 00			
Southampton County.....	5.00	.....	75 00	12 00	87 00			
Surry County.....	28.50	.....	680 00	316 00	976 00			
Sussex County.....	4 00	.....	120 00	50 00	170 00			
Total.....	120.00	.....	3,027 50	2,754 00	5,781 50	20 23	85 38	105 61
Home Telephone & Telegraph Co.....	87.50	.....	1,125 00	1,060 00	2,185 00	7 65	14 10	21 75
Independence & Comer's Rock Telephone Exchange..	43.00	.....	645 00	438 00	1,083 00	8 79	.....	8 79
Laurel Fork Telephone Co...	103.50	.....	1,582 50	1,913 25	3,495 75			
Floyd County.....	18.00	.....	270 00	148 00	418 00			
Patrick County.....	9 00	.....	135 00	54 00	189 00			
Total.....	132.50	.....	1,987 50	2,115 25	4,102 75	14 36	.....	14 36
Leesburg & Aldie Telephone Co.....	.50	.....	37 50	50 00	87 50			
Loudoun County.....	14.50	.....	217 50	40 00	257 50			
Total.....	15.00	.....	255 00	90 00	345 00	1 21	1 50	2 71

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALU.			Value of all Other Property.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Lexington Mutual Telephone Co.	Buena Vista, City of.....	2.00	.....	\$ 150 00	\$ 370 00	\$ 520 00			
	Lexington, Town of.....	2.00	.....	150 00	1,280 00	1,880 00			
	Rockbridge County.....	18.00	.....	270 00	22 00	292 00			
	Total.....	22.00	.....	570 00	1,622 00	2,192 00	\$ 7 67	\$ 50 24	\$ 57 91
Liberty Hall & Damascus Telephone Co.	Washington County.....	28.00	.....	420 00	126 00	546 00	1 91	.....	1 91
	.....	.....	.....	.....	.....	.....	.....	2 00	2 00
Long Distance Telephone Co. of Virginia.	Augusta County.....	15.00	.....	450 00	120 00	570 00			
	Bedford County.....	39.00	.....	1,170 00	321 00	1,491 00			
	Botetourt County.....	28.00	.....	690 00	184 00	874 00			
	Campbell County.....	11.00	.....	330 00	88 00	418 00			
	Roanoke County.....	14.00	.....	420 00	115 00	535 00			
	Rockbridge County.....	29.00	.....	870 00	285 00	1,105 00			
	Total.....	131.00	.....	3,930 00	1,063 00	4,993 00	17 48	274 06	291 54
Louisa Telephone Co.	Albemarle County.....	.....	.....	.....	336 00	336 00			
	Gordonsville, Town of....	2.00	.....	80 00	101 00	184 00			
	Hanover County.....	8.00	.....	240 00	64 00	304 00			
	Henrico County.....	20.00	.....	600 00	160 00	760 00			
	Louisa County.....	136.00	.....	4,080 00	1,384 00	5,464 00			
	Louisa, Town of.....	1.00	.....	40 00	106 00	146 00			
	Orange County.....	40.00	.....	1,200 00	400 00	1,600 00			
Total.....		207.00	.....	6,240 00	2,554 00	8,794 00	30 78	50 13	80 91

Lunenburg Telephone Co., Incorporated.....	Charlotte County..... Lunenburg County..... Nottoway County..... Total.....	1.75 52.25 8.00 62.00	..... ..... ..... .....	26 25 1,241 25 120 00 1,387 50	56 00 452 00 46 00 554 00	82 25 1,693 25 166 00 1,941 50	6 79	5 78	12 52
Lynchburg Telephone Co.....	Amherst County..... Campbell County..... Lynchburg, City of..... Total.....	16.00 6.50 11.00 32.50	..... ..... ..... .....	360 00 260 00 1,650 00 2,270 00	190 00 596 00 22,041 04 22,827 04	550 00 856 00 28,091 04 26,097 04	87 84	161 80	249 64
Manassas & Dumfries Tele- phone Co.....	Prince William County..	47.00	.....	705 00	100 00	805 00	2 82	.....	2 82
Marion Telephone Exchange	Smyth County.....	53.00	.....	1,245 00	917 00	2,162 00	7 56	.....	7 56
Martinsville Telephone Co...	Martinsville, Town of....	7.00	.....	525 00	2,718 00	3,243 00	11 35	26 84	38 19
Mechanicsburg Telephone Co.	Bland County..... Giles County..... Pulaski County..... Total.....	47.00 23.00 3.00 78.00	..... ..... ..... .....	705.00 345 00 45 00 1,095 00	575 00 515 00 30 00 1,120 00	1,280 00 860 00 75 00 2,215 00	7 75	.....	7 75
Mendota-Benhams Independ- ent Telephone Co.....	Washington County.....	6.00	.....	90 00	100 00	190 00	67	60	1 27
Middlebrook Telephone Co...	Augusta County.....	17.00	.....	255 00	170 00	425 00	1 49	.....	1 49
Monterey & Staunton Tele- phone Co.....	Augusta County..... Highland County..... Total.....	24.00 60.00 84 00	..... ..... .....	360 00 1,800 00 2,160 00	..... ..... 794 00	360 00 2,594 00 2,954 00	10 31	7 00	17 84

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value	Tax on Property.	Franchise Tax.	Total Tax.	
		Poles.	Conduits.	Value.						
Nausemond Telephone Co....	Suffolk, Town of.....	8.00	.....	\$ 225 00	\$ 3,468 00	\$ 3,693 00	\$ 12 93	\$ 32 50	\$ 45 43
New Baltimore Telephone Co.....	Pasquotank County.....	8.00	.....	240 00	332 00	572 00	2 00	24	2 24
Northern Neck Telegraph & Telephone Co.....	Fredericksburg, City of.. King George County... Lancaster County... Northumberland County. Richmond County... Stafford County... Westmoreland County....	.25 25.00 47.00 44.00 40.00 9.00 52.00	25 00 375 00 705 00 1,320 00 1,200 00 135 00 780 00 24 00 30 00 234 00	25 00 376 00 729 00 1,400 00 1,434 00 135 00 780 00
	Total.....	217.25	.....	4,540 00	338 00	4,878 00	17 07	42 60	59 67
Northern Virginia Telephone & Telegraph Co.....	Fairfax County..... Fairfax, Town of..... Herndon, Town of..... Vienna, Town of.....	24.00 2.50 1.00 2.50	..... ..... ..... .....	720 00 75 00 30 00 75 00	408 00 40 00 8 00 60 00	1,128 00 115 00 38 00 135 00	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....
	Total.....	30.00	.....	900 00	516 00	1,416 00	4 96	2 96	7 92
North Fork Telephone Co....	Montgomery County.....	10.50	.....	157	85 00	242 50	85	.....	85
North State Telephone Co....	Southampton County.....	17.20	.....	514 00	116 00	630 00	2 21	6 00	7 21

Old Dominion Telephone Co.	Loudoun County.....	19.00	.....	285 00	55 00	340 00	1 19	5 50	6 69
Onancock Telephone Co.	Accomac County.....	31 33	.....	960 00	1,232 48	2,192 48	7 67	72 85	80 52
Opequon Telephone Co.	Frederick County.....	12.00	.....	306 00	88 00	394 00	1 38	.....	1 38
Orange Telephone Co.	Orange County.....	28.16	.....	844 80	864 00	1,708 80			
	Spotsylvania County.....	20.16	.....	604 80	394 00	998 80			
	Total.....	48.32	.....	1,449 60	1,258 00	2,707 60	9 48	4 35	13 83
Page Valley Telephone Co.	Luray, Town of.....	2.00	.....	160 00	524 00	674 00			
	Page County.....	39.00	.....	810 00	931 00	1,741 00			
	Rappahannock County.....	4 00	.....	60 00	50 00	110 00			
	Total.....	45 00	.....	1,020 00	1,506 00	2,525 00	8 84	20 00	28 84
Patrick County Telephone Co.	Floyd County.....	5.00	.....	75 00	10 00	85 00			
	Patrick County.....	60.00	.....	1,275 00	650 00	1,925 00			
	Total.....	65.00	.....	1,350 00	660 00	2,010 00	7 04	4 50	11 54
Peninsula Telephone Co.	Cape Charles, Town of.....	1 50	.....	112 50	420 00	532 50			
	Northampton County.....	69.00	.....	2,070 00	1,282 00	3,352 00			
	Total.....	70 50	.....	2,182 50	1,702 00	3,884 50	13 59	169 85	183 44
Pennington Gap Telephone Co.	Lee County.....	35.00	.....	525 00	350 00	875 00	3 06	03	3 09
Petersburg Telephone Co.	Chesterfield County.....	22.50	.....	835 00	604 00	1,439 00			
	Dinwiddie County.....	29.60	.....	790 50	551 20	1,341 70			
	Petersburg, City of.....	24.50	.....	3,675 00	18,501 76	22,176 76			
	Prince George County.....	18.00	.....	640 00	168 00	708 00			
	Total.....	94.60	.....	5,840 50	19,824 96	25,665 46	89 88	278 35	388 18

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

ANNUAL REPORT OF

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE			Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Plains & Aldie Telephone Company.....	Fauquier County.....	7.00	.....	\$ 105 00	.....	\$ 105 00			
	Loudoun County.	6.00	.....	90 00	\$ 195 00	285 00			
	Total.....	13.00	.....	195 00	195 00	390 00	\$ 1 37	\$ 1 64	\$ 3 01
Portsmouth & Cornland Tele- phone Co.....	Norfolk County.....	48.50	.....	1,455 00	1,064 00	2,519 00	8 82	9 20	18 02
Princess Anne Telephone Co..	Norfolk County.....	2.00	.....	80 00	95 00	175 00			
	Princess Anne County...	33.00	.....	1,070 00	1,314 00	2,384 00			
	Total.....	35.00	.....	1,150 00	1,409 00	2,559 00	8 96	14 25	23 21
Prince William & Loudoun Telegraph & Telephone Co..	Fauquier County.....	3.00	.....	45 00	10 00	55 00			
	Loudoun County.	24.00	.....	435 00	70 00	505 00			
	Prince William County..	17.50	.....	262 50	30 00	292 50			
	Total.....	44.50	.....	742.50	110 00	852 50	2 98	3 46	6 44
Richmond & Aylett Tele- phone Co.....	Hanover County.....	12.00	.....	360 00	96 00	456 00			
	King William County....	30.00	.....	900 00	240 00	1,140 00			
	Total.....	42.00	.....	1,260 00	336 00	1,596 00	5 59	1 65	7 24
Roanoke & Botetourt Tele- phone Co.....	Botetourt County.....	79.00	.....	2,235 00	1,121 00	3,356 00			

STATE CORPORATION COMMISSION.

483

Fincastle, Town of.....	.75	.....	22 50	190 00	212 50	12 49	13 00	25 49
Total.....	79.75	.....	2,257 50	1,311 00	3,568 50			
Rockbridge Telephone Co.....	15.00	.....	225 00	.....	225 00	79	.....	79
Rockingham Mutual Tele- phone & Telegraph Co.....	473.00	.....	7,095 00	2,477 50	9,572 50	83 50	.....	33 50
Royal Telephone Co.....	3.00 1.00 13.50 23.75	..... ..... ..... .....	45 00 75 00 202 50 491 25	..... 408 00 16 00	45 00 483 00 202 50 507 25			
Total.....	41.25	.....	813 75	424 00	1,237 75	4 33	7 70	12 03
Rural Retreat Mutual Tele- phone Co.....	41.00	.....	615 00	250 00	865 00	8 03	.....	8 03
Rural Retreat Telephone Co....	5.00 40 00	..... .....	150 00 1,200 00	64 00 770 00	214 00 1,970 00			
Total.....	45.00	.....	1,350 00	834 00	2,184 00	7 64	8 10	15 74
Shawnee Telephone Co.....	5.00	.....	150 00	225 00	375 00	1 81	2 50	3 81
Shenandoah County Tele- phone Co.....	47.00 1.50	..... .....	1,410 00 112.50	453 00 90 00	1,863 00 202 50			
Total.....	48.50	.....	1,522 50	543 00	2,065 50	7 23	6 47	13 70
Smyth County Telephone Exchange.....		.....					22 00	22 00

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—Cont'd.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.		Value	Value of all Other Property.	Total Property Value	Tax on Property.	Franchise Tax.	Total Tax.
		Poles	Conduits.						
Snickersville Telephone Co....	Clarke County.....	4.00	.....	\$ 120 00	\$ 40 00	\$ 160 00			
	Loudoun County.....	53.00	.....	1,590 00	1,144 00	2,734 00			
	Total.....	57.00	.....	1,710 00	1,184 00	2,894 00	\$ 10 18	\$ 18 10	\$ 28 28
Southern Bell Telephone & Telegraph Co.....	Albemarle County.....	20.50	.....	820 00	642 00	1,462 00			
	Alexandria, City of.....	6.00	.....	900 00	5,344 00	6,244 00			
	Alexandria County.....	3.00	.....	120 00	400 00	520 00			
	Amherst County.....	6.50	.....	206 00	207 00	412 00			
	Anhland, Town of.....	4.20	.....	915 00	617 80	982 80			
	Augusta County.....	25.50	.....	1,020 00	652 00	1,672 00			
	Bath County.....	.....	.....	.....	1,515 00	1,515 00			
	Bedford City, Town of.....	8.00	.....	600 00	1,548 20	2,148 20			
	Bedford County.....	3.00	.....	120 00	808 00	1,018 00			
	Berkley, Town of.....	6.25	.....	398 75	8,361 00	8,754 75			
	Botetourt County.....	.....	.....	.....	424 00	424 00			
	Charles City County.....	2.00	.....	80 00	80 00	160 00			
	Chatham, Town of.....	2.50	.....	100 00	509 64	609 64			
	Chesterfield County.....	4.80	.....	192 00	348 40	540 40			
	Clarke County.....	4.50	.....	180 00	108 00	288 00			
	Danville City of.....	23.00	.....	8,450 00	14,166 20	17,616 20			
	Elizabeth City County.....	1.50	.....	60 00	228 00	288 00			
	Fairfax County.....	28.00	.....	1,040 00	972 00	2,012 00			
	Fauquier County.....	25.00	.....	1,000 00	900 00	1,900 00			
	Frederick County.....	82.00	.....	1,280 00	778 00	2,058 00			
	Fredericksburg, City of.....	5.50	.....	550 00	2,542 92	3,092 92			
	Halifax County.....	16.00	.....	450 00	130 00	580 00			
	Hanover County.....	10.75	.....	422 50	280 00	702 50			
	Henrico County.....	99.40	.....	8,976 00	7,865 20	11,841 20			
	Henry County.....	17.00	.....	680 00	418 00	1,098 00			
	Isle of Wight County.....	3.00	.....	120 00	82 00	202 00			
	James City County.....	20.00	.....	870 00	922 00	1,792 00			
	Manchester, City of.....	21.10	.....	2,110 00	6,896 80	7,946 80			
	Namamond County.....	46.00	.....	1,700 00	1,363 00	3,063 00			
	Nelson County.....	2.00	.....	80 00	58 00	138 00			

Southern Bell Telephone & Telegraph Co of Virginia	New Kent County.....	17.50	.....	700 00	998 00	1,698 00			
	Newport News, City of..	16.00	.....	2,250 00	18,902 64	16,242 64			
	Norfolk, City of	29.75	6 72	16,030 00	88,941 28	101,971 28			
	Norfolk County.....	121.97	.....	4,878 80	10,970 00	15,848 80			
Southern States Telephone Co of Baltimore City..	Pearisburg, Town of..	12.00	.....	480 00	1,515 68	1,995 68			
	Pittsylvania County	42.00	.....	1,490 00	1,394 00	2,884 00			
	Portsmouth, City of.....	17 75	4 01	8,677 50	19,842 24	28,519 74			
	Prince Anne County.....	.....	.....	.....	572 00	672 00			
Southside Telephone Co	Prince William County..	15.50	.....	620 00	387 00	1,007 00			
	Richmond, City of.....	41.00	12 50	88,200 00	210,760 80	248,960 80			
	Roanoke County .....	.....	.....	.....	198 00	198 00			
	Rockbridge County.....	.....	.....	.....	128 00	128 00			
Southern Telephone Co of Baltimore City..	Rockingham County.....	27.00	.....	1,080 00	681 00	1,761 00			
	Shenandoah County.....	39.00	.....	1,500 00	988 00	2,488 00			
	Southampton County	27.90	.....	1,116 00	710 00	1,826 00			
	Spotsylvania County.....	25	.....	10 00	14 00	24 00			
Southern Telephone Co of Baltimore City..	Suffolk, Town of.....	2.25	.....	168 75	5,127 00	5,295 75			
	Warren County.....	13.00	.....	480 00	288 00	768 00			
	Warwick County	21.00	.....	840 00	1,186 00	1,976 00			
	Waverly, Town of	2 25	.....	168 75	249 48	418 23			
Southern Telephone Co of Baltimore City..	Williamsburg, City of...	2.00	.....	150 00	80 00	230 00			
	Winchester, City of.....	5.00	.....	500 00	4,869 36	5,369 36			
	York County.....	6.00	.....	240 00	240 00	480 00			
	Total.....	902.12	23 23	97,484 05	416,670 64	614,154 09	1,799 54	10,170 35	11,969 89
Southern Telephone Co of Baltimore City..	Campbell County.....	5.00	.....	200 00	995 20	1,195 20			
	Lynchburg, City of.....	8.00	.....	1,200 00	14,382 00	15,582 00			
	Total	13 00	.....	1,400 00	15,377 20	16,777 20	58 54	78 89	136 93
Southern Telephone Co of Baltimore City..	Berkley, Town of	4.50	.....	387 50	2,052 50	2,340 00			
	Norfolk, City of	11.50	1 63	4,746 00	16,554 00	21,301 00			
	Norfolk County.....	50.50	.....	2,030 00	9,138 50	6,168 50			
	Portsmouth, City of	5.50	.....	825 00	2,456 50	3,280 50			
Southern Telephone Co	Total	72.00	1 63	7,927 50	24,202 50	32,130 00	112 46	657 16	769 62
	Amelia County	25.00	.....	375 00	94 00	469 00			
	Bedford County	32.00	.....	480 00	124 00	604 00			
	Charlotte County	2.00	.....	39 00	24 00	63 00			
Southern Telephone Co	Cumtland County	14 00	.....	210 00	106 00	316 00			
	Farmville, Town of.....	50	.....	37 50	15 00	53 50			
	Nottoway County.....	4.60	.....	98 00	128 00	221 00			
	Prince Edward County..	44.10	.....	924 00	374 00	1,298 00			
Southern Telephone Co	Total	122.80	.....	2,156 50	986 00	3,024 50	10 58	20 00	30 58

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Value.		Tax on Property.	Franchise Tax.	Total Tax.
		Poles.	Conduits.	Value.						
Spotsylvania Telephone Co....	Spotsylvania County....	90.00	.....	\$ 1 350 00	\$ 1,494 00	\$ 2,844 00		\$ 9 95	\$ 6 50	\$ 16 45
Spottswood Telephone Co.....	Augusta County.....	28.00	.....	920 00	592 00	1,512 00				
	Rockbridge County.....	45.00	.....	1,350 00	602 00	1,952 00				
	Total.....	73.00	.....	2,270 00	1,194 00	3,464 00		12 12	18 33	30 45
Staunton Mutual Telephone Co.....	Augusta County.....	.....	.....	.....	160 00	160 00				
	Staunton, City of.....	4.00	.....	400 00	7,810 00	8,210 00				
	Total.....	4.00	.....	400 00	7,970 00	8,370 00		29 30	154 79	184 09
Stonewall Telephone Co.....	Rockingham County.....	32.00	.....	480 00	105 00	585 00		2 05	.....	2 05
Sussex & Southside Telephone & Telegraph Co.....	Sussex County.....	16.00	.....	480 00	209 00	689 00		2 41	81	3 22
Swift Run Telephone Co.....	Greene County.....	9 25	.....	188 75	280 00	418 75				
	Rockingham County.....	7.50	.....	112 50	.....	112 50				
	Total.....	16.75	.....	251 25	280 00	531 25		1 86	55	2 41
Tappahannock & Indian Neck Telephone Co.....	Essex County.....	11.00	.....	165 00	75 00	240 00				
	King and Queen County.....	8.00	.....	120 00	60 00	180 00				
	Total.....	19.00	.....	285 00	135 00	420 00		1 47	2 22	3 69

Tazewell Telephone Exchange.	Tazewell County.....	114.00	.....	3,420 00	2,308 50	5,728 50	20 05	26 76	46 81
Tidewater Telephone Co.....	Elizabeth City County...	2.00	.....	60 00	48 00	108 00			
	Essex County.....	28.00	.....	870 00	304 00	1,174 00			
	Gloucester County.....	103.50	.....	3,380 00	3,679 00	7,059 00			
	King and Queen County	20 00	.....	800 00	110 00	410 00			
	Mathews County.....	50.00	.....	1,500 00	1,250 00	2,750 00			
	Middlesex County.....	57.00	.....	1,710 00	1,630 00	3,340 00			
	Warwick County.....	1.00	.....	30 00	24 00	54 00			
	West Point, Town of....	2.00	.....	150 00	20 00	170 00			
	York County.....	6.50	.....	195 00	156 00	351 00			
	Total.....	271.00	.....	8,195 00	7,221 00	15,416 00	53 96	95 22	149 18
Toluca & Fredericksburg Telephone Co.....	Stafford County.....	28.80	.....	864 00	538 00	1,402 00	4 91	4 00	8 91
Upper Rappahannock Telephone & Telegraph Co.....	Caroline County.....	22.00	.....	660 00	236 00	896 00			
	Essex County.....	29.00	.....	870 00	385 00	1,255 00			
	King George County.....	.13	.....	3 75	10 00	13 75			
	Spotsylvania County.....	8.00	.....	240 00	64 00	304 00			
	Total.....	59.13	.....	1,773 75	695 00	2,468 75	8 61	7 56	16 20
Virgilia Telephone Co.....	Hallfax County.....	42.00	.....	1,260 00	239 50	1,499 50			
	Virgilia, Town of.....	1.90	.....	57 00	512 50	569 50			
	Total.....	43 90	.....	1,317 00	752 00	2,069 00	7 24	6 96	14 20
Virginia & Carolina Telephone Co.....	Isle of Wight County.....	3.50	.....	140 00	152 50	292 50			
	Nansemond County.....	20.50	.....	650 00	682 50	1,332 50			
	Southampton County.....	12.00	.....	360 00	744 00	1,104 00			
	Total.....	36.00	.....	1,150 00	1,579 00	2 729 00	9 55	22 00	31 55
Virginia-North Carolina Telephone Co.....	Campbell County.....	41.00	.....	615 00	100 00	715 00			
	Hallfax County.....	30.00	.....	450 00	50 00	500 00			
	Total.....	71.00	.....	1,065 00	150 00	1,215 00	4 25	10 43	14 68

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE—CONT'D.

NAME OF COMPANY.	MILES OF LINE AND VALUE.		Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
	Indus.	Value.					
Virginia Telephone Co.....	25.00	1,350 00	\$ 1,494 00	\$ 2,844 00	\$ 9 95	\$ 6 50	\$ 16 45
Virginia & Tennessee Telephone Co.....							
Clintwood, Town of.....	3.00	180 00	592 00	1,512 00			
Dickenson County.....	12.00	180 00	602 00	1,952 00			
Montgomery County.....	34.00	1,150 00			12 12	18 33	30 45
Norton, Town of.....	2.00	60 00					
Pulaski County.....	25.00	900 00					
Radford, City of.....	13.00	975 00					
Roanoke, City of.....	45.00	6,750 00	1,016 00				
Roanoke County.....	19.00	680 00	1,740 50				
Salem, Town of.....	8.00	600 00	352 00		29 80	154 79	184 09
Smyth County.....	22.00	660 00	1,612 27				
Wise County.....	46.00	1,255 00	322 50				
Wise, Town of.....	2.00	60 00	428 00				
Wythe County.....	27.00	810 00					
Total.....	258.00	14,170 00	28,208 78	42,378 78			2 05
Warrenton Telephone Exchange.....							
Culpeper, Town of.....	8.00	600 00	50 00	650 00			
Fauquier County.....	91.00	1,815 00	1,506 00	3,321 00			
Rappahannock County.....	3.00	45 00	15 00	60 00			
Total.....	102.00	2,460 00	1,571 00	4,031 00	14 11		3 22
Washington Telephone Co....	28.00	780 00	855 00	1,185 00	8 97	6 20	15 17
Waynesboro Mutual Telephone Co.....	29.00	485 00	45 00	490 00			

West Halifax Telephone Co...	Basic City, Town of.....	1.00				75 00			
	Waynesboro, Town of.....	2.00				80 00			
	Total.....	32.00				590 00			
Western Union Telegraph Co..	Halifax County.....	50.40				1,332 00		1	
	Houston, Town of.....	1.20				36 00		8	
	Pittsylvania County.....	9.60				144 00			
	Total.....	61.20				1,512 00			246 00
Western Union Telegraph Co..	Accomac County.....	29.80				1,490 00			719 80
	Albemarle County.....	87.76				4 348 00			11 266 70
	Alexandria, City of.....	3.45				517 50			1,752 50
	Alexandria County.....	15.50				775 00			3,223 50
	Alleghany County.....	36.00				1,800 00			2,254 08
	Amelia County.....	19.10				955 00			2,915 00
	Amherst County.....	46.54				2,327 00			7,121 41
	Appomattox County.....	19.88				994 00			1,284 61
	Augusta County.....	107.21				5,300 50			3 667 59
	Bath County.....	19.58				979 00			1,815 46
	Bedford County.....	35.25				1,762 50			4,892 00
	Big Stone Gap, Town of..	10.00				250 00			215 00
	Botetourt County.....	35.97				1,798 50			1,837 64
	Brunswick County.....	46.99				2,349 50			1,436 55
	Campbell County.....	112.88				5,644 00			6,884 48
	Caroline County.....	52.00				2,600 00			8 408 79
	Carroll County.....	4 28				214 00			5 00
	Charles City County.....								83 25
	Charlotte County.....	20.50				1,025 00			2,648 29
	Charlottesville, City of..	6.27				627 00			1,159 85
	Chesterfield County.....	90.42				4,521 00			10,710 10
	Clarke County.....	30.60				1,530 00			549 45
	Culpeper County.....	45.44				2,272 00			7,356 22
	Cumberland County.....	4.60				230 00			281 00
	Danville, City of.....	1.72				258 00			1,035 28
	Dinwiddie County.....	64.84				3,242 00			3,570 23
	Elizabeth City County.....								520 30
	Fairfax County.....	70.36				8 518 00			13,249 17
	Fauquier County.....	73.80				3,690 00			4,609 26
	Fluvanna County.....								732 80
	Franklin County.....	90.83				1,541 50			341 90
	Frederick County.....	12.00				600 00			534 80
	Fredericksburg, City of..	.72				72 00			185 30
	Giles County.....	28.60				1,425 00			1,903 23
	Goochland County.....								1 396 35
	Grayson County.....	1.22				61 00			35 00
	Greensville County.....	28.00				1,400 00			2,849 71
	Halifax County.....	102.75				5,137 50			5,524 25
	Hanover County.....	65.68				3,284 00			6,092 90

STATEMENT OF THE TAXABLE VALUES OF TELEGRAPH AND TELEPHONE PROPERTIES IN THE STATE--CONT'D.

NAME OF COMPANY.	LOCATION.	MILES OF LINE AND VALUE.			Value of all Other Property.	Total Property Value.	Tax on Property.	Franchise Tax.	Total Tax.
		Poles.	Conduits.	Value.					
Virginia Telephone Co.....	Amelia County.....	25.00	.....	\$ 375 00	\$ 198 00	\$ 573 00	\$ 2 01	\$ 04	\$ 2 05
Virginia & Tennessee Telephone Co.....	Clintwood, Town of.....	3.00	.....	90 00	71 00	161 00			
	Dickenson County.....	12.00	.....	180 00	.....	180 00			
	Montgomery County.....	34.00	.....	1,150 00	1,803 76	2,953 76			
	Norton, Town of.....	2.00	.....	60 00	414 00	474 00			
	Pulaski County.....	25.00	.....	900 00	3,030 89	3,930 89			
	Radford, City of.....	13.00	.....	975 00	1,345 75	2,320 75			
	Roanoke, City of.....	45.00	.....	6,750 00	16,072 11	22,822 11			
	Roanoke County.....	19.00	.....	680 00	1,016 00	1,696 00			
	Salem, Town of.....	8.00	.....	600 00	1,740 50	2,340 50			
	Smyth County.....	22.00	.....	660 00	352 00	1,012 00			
	Wise County.....	46.00	.....	1,255 00	1,612 27	2,867 27			
	Wise, Town of.....	2.00	.....	60 00	322 50	382 50			
	Wythe County.....	27.00	.....	810 00	428 00	1,238 00			
	Total.....	258.00	.....	14,170 00	28,208 78	42,378 78	148 33	1,057 53	1,205 86
Warrenton Telephone Exchange.....	Culpeper, Town of.....	8.00	.....	600 00	50 00	650 00			
	Fauquier County.....	91.00	.....	1,815 00	1,506 00	3,321 00			
	Rappahannock County.....	3.00	.....	45 00	15 00	60 00			
	Total.....	102.00	.....	2,460 00	1,571 00	4,031 00	14 11	20 00	84 11
Washington Telephone Co....	Washington County.....	28.00	.....	780 00	355 00	1,135 00	3 97	6 20	10 17
Waynesboro Mutual Telephone Co.....	Augusta County.....	29.00	.....	485 00	45 00	430 00			

West Halifax Telephone Co.	Beale City, Town of.....	1.00	75 00	98 00	178 00				
	Waynesboro, Town of....	2.00	80 00	985 00	1,045 00				
	Total.....	32.00	500 00	1,108 00	1,698 00	5 94	20 54	28 48	
Western Union Telegraph Co	Halifax County.....	50.40	1,832 00	164 00	1,496 00				
	Houston, Town of.....	1.20	36 00	82 00	118 00				
	Pittsylvania County.....	9.60	144 00	.....	144 00				
	Total.....	61.20	1,512 00	246 00	1,758 00	6 15	7 62	18 77	
	Accomac County.....	29.80	1,490 00	719 80	2,209 80				
	Albemarle County.....	87.76	4,388 00	11,255 70	15,643 70				
	Alexandria, City of.....	3.46	517 50	1,752 50	2,270 00				
	Alexandria County.....	15.50	776 00	3,228 50	3,998 50				
	Alleghany County.....	36.00	1,800 00	2,254 08	4,054 08				
	Amelia County.....	19.10	955 00	2,916 00	3,870 00				
	Amherst County.....	46.54	2,327 00	7,121 41	9,448 41				
	Appomattox County.....	19.84	991 00	1,284 61	2,275 61				
	Augusta County.....	107.21	5,360 50	8,667 59	14,028 09				
	Bath County.....	19.68	979 00	1,916 46	2,895 46				
	Bedford County.....	35.25	1,762 50	4,892 00	6,654 50				
	Big Stone Gap, Town of..	10.00	260 00	215 00	465 00				
	Botetourt County.....	35.97	1,798 50	1,837 64	3,636 14				
	Brunswick County.....	46.99	2,349 50	1,436 55	3,786 05				
	Campbell County.....	112.88	5,644 00	6,384 48	12,028 48				
	Carroll County.....	52.00	2,600 00	8,408 79	11,008 79				
	Carroll County.....	4.28	214 00	5 00	219 00				
	Charles City County.....	20.50	1,025 00	88 25	1,113 25				
	Charlotte County.....	6.27	627 00	2,648 29	3,275 29				
	Charlottesville, City of..	90.42	4,521 00	1,159 85	5,680 85				
	Chesapeake County.....	80.60	1,580 00	10,710 10	12,290 10				
	Clarke County.....	45.44	2,272 00	549 46	2,821 46				
	Culpeper County.....	4.60	230 00	7,856 22	8,086 22				
	Cumberland County.....	1.72	288 00	284 00	572 00				
	Danville, City of.....	64.94	3,242 00	1,085 28	4,327 28				
	Dinwiddie County.....	70.86	3,618 00	8,570 28	12,188 28				
	Elizabeth City County.....	75.80	3,890 00	520 80	4,410 80				
	Fairfax County.....	30.83	1,541 50	13,249 17	14,790 67				
	Fauquier County.....	12.00	600 00	4,609 26	5,209 26				
	Fluvanna County.....	72	1,425 00	732 80	2,157 80				
	Franklin County.....	28.50	1,425 00	841 90	2,266 90				
	Frederick County.....	1.22	61 00	534 80	595 80				
	Fredericksburg, City of..	28.50	1,425 00	185 80	2,610 80				
	Giles County.....	1.22	61 00	1,908 28	1,969 28				
	Gooseland County.....	1.22	61 00	1,395 85	1,456 85				
	Grayson County.....	28.00	1,400 00	35 00	1,435 00				
	Greensville County.....	102.76	5,137 50	2,349 71	7,487 21				
	Halifax County.....	65.64	3,284 00	6,524 25	9,808 25				
	Hanover County.....			6,092 90	6,092 90				

Shenandoah County.....	89.00	.....	4,450 00	256 01	4,706 01		
Smyth County.....	28.50	.....	1,175 00	1,979 53	8,154 53		
Southampton County.....	95.80	.....	4,765 00	3,443 06	8,208 06		
Spotsylvania County.....	20.00	.....	1,000 00	3,157 86	4,157 86		
Stafford County.....	34.00	.....	1,700 00	4,993 82	6,693 82		
Staunton, City of.....	14	.....	14 00	199 96	213 96		
Suffolk, Town of.....	1.75	.....	181 26	213 96	845 21		
Sussex County.....	29.55	.....	1,477 50	4,421 94	5,899 44		
Tazewell County.....	48.06	.....	2,408 00	1,169 62	3,572 62		
Warren County.....	35.54	.....	1,777 00	670 85	2,447 85		
Warwick County.....	.....	.....	.....	487 70	487 70		
Washington County.....	69.50	.....	2,975 00	3,371 54	6,346 54		
West Point, Town of.....	1.50	.....	112 50	81 90	144 40		
Williamsburg, City of.....	.....	.....	.....	86 75	86 75		
Winchester, City of.....	1.00	.....	100 00	50 00	150 00		
Wise County.....	49.50	.....	2,475 00	915 79	3,390 79		
Wythe County.....	59.66	.....	2,938 00	2,372 74	5,355 74		
York County.....	.....	.....	.....	125 40	125 40		
Total.....	3,108 35	.....	159,433 75	255,010 42	414,444 17	1,450 56	7,616 55
Weyer's Cave Telephone Exchange.....	.....	.....	.....	.....	.....	.....	9,067 11
Augusta County.....	57.50	.....	862 50	390 00	1,252 50		
Rockingham County.....	9.50	.....	142 50	35 00	177 50		
Total.....	67.00	.....	1,005 00	425 00	1,430 00	5 01	5 01
Winchester Telephone Co.....	.....	.....	.....	.....	.....	.....	25 57
Woodlawn Telephone Co.....	.....	.....	.....	.....	.....	.....	12 49
Carroll County.....	82.00	.....	2,230 00	796 00	3,076 00	10 77	1 72
Wythe County.....	62.00	.....	1,860 00	747 00	2,607 00		
Wytheville, Town of.....	5.00	.....	375 00	1,360 00	1,735 00		
Total.....	67.00	.....	2,235 00	2,107 00	4,342 00	15 20	13 24
28 44							
Wytheville Telephone Co.....	.....	.....	.....	.....	.....	.....	.....
Bland County.....	9.00	.....	185 00	8 00	188 00		
Wythe County.....	42.00	.....	990 00	419 00	1,399 00		
Wytheville, Town of.....	5.00	.....	875 00	744 00	1,119 00		
Total.....	56.00	.....	1,490 00	1,166 00	2,656 00	9 30	19 30
29 20							
Grand Total.....	13,172.84	\$24 86	\$590,349 70	\$1,171,885 15	\$1,762,234 85	\$6,167 88	\$26,077 20
							\$32,245 08

EXPRESS COMPANIES.

STATEMENT OF THE TAXABLE VALUES OF EXPRESS PROPERTIES IN
THE STATE, AND THE TAXES ASSESSED THEREON, AND THE
LICENSE TAX ASSESSED BY LAW, FOR THE YEAR ENDING 30TH
JUNE, 1905.

ADAMS EXPRESS COMPANY.

Miles operated in the State of Virginia, 1,458.85.

LOCATION.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
Accomac County.....	\$ 187 00			
Albemarle County.....	160 00			
Alexandria, City of.....	649 00			
Alleghany County.....	81 00			
Amherst County.....	8 00			
Ashland, Town of.....	6 00			
Augusta County.....	30 00			
Basic City, Town of.....	78 00			
Bath County.....	248 00			
Bedford County.....	12 00			
Big Stone Gap, Town of.....	14 00			
Botetourt County.....	53 00			
Buckingham County.....	6 00			
Cape Charles, Town of.....	35 00			
Caroline County.....	52 00			
Charles City County.....	4 00			
Charlottesville, City of.....	450 00			
Clifton Forge, Town of.....	430 00			
Columbia, Town of.....	2 00			
Covington, Town of.....	151 00			
Craig County.....	15 00			
Eastville Town of.....	15 00			
Essex County.....	14 00			
Fairfax County.....	6 00			
Fluvanna County.....	17 00			
Frederick County.....	5 00			
Fredericksburg, City of.....	283 30			
Goochland County.....	16 00			
Gordonsville, Town of.....	199 00			
Hampton, Town of.....	172 00			
Hanover County.....	42 00			
Harrisonburg, Town of.....	225 00			
Henrico County.....	27 00			
James City County.....	39 00			
King George County....	6 00			
Lancaster County.....	36 00			
Lee County.....	36 00			
Lexington, Town of.....	155 00			
Louisa County.....	102 00			
Mathews County.....	4 00			
Middlesex County.....	20 00			
Nelson County.....	28 00			
New Kent County.....	49 00			
Newport News, City of.....	422 00			
Norfolk, City of.....	1,513 00			
Northampton County.....	58 00			
Northumberland County.....	25 00			

ADAMS EXPRESS COMPANY—CONTINUED.

Statement of the Taxable Values of Express Properties—Continued.

LOCATION.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
Norton, Town of.....	\$ 16 00			
Prince George County.....	2 00			
Prince William County.....	13 00			
Richmond County.....	10 00			
Rockbridge County.....	61 00			
Rockingham County.....	39 00			
Scottsville, Town of.....	18 00			
Spotsylvania County.....	8 00			
Stafford County.....	26 00			
Staunton, City of.....	619 00			
Surry County.....	2 00			
Warwick County.....	305 00			
Waynesboro, Town of.....	40 00			
Westmoreland County.....	6 00			
Williamsburg, City of.....	25 00			
Winchester, City of.....	294 00			
Wise County.....	27 00			
York County.....	13 00			
Total.....	\$ 7,709 00	\$ 26 98	\$ 2,000 00	\$ 2,026 98

SOUTHERN EXPRESS COMPANY.

Miles operated in State of Virginia, 2,468.00.

LOCATION.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
Abingdon, Town of.....	8 57 00			
Albemarle County.....	28 00			
Amherst County.....	89 00			
Appomattox County.....	4 00			
Augusta County.....	27 00			
Basic City, Town of.....	2 00			
Bedford City, Town of.....	77 00			
Bedford County.....	11 00			
Berryville, Town of.....	36 00			
Big Stone Gap, Town of.....	14 00			
Blackstone, Town of.....	20 00			
Botetourt County.....	12 00			
Broadway, Town of.....	34 00			
Brunswick County.....	4 00			
Buchanan, Town of.....	2 00			
Buena Vista, City of.....	62 00			
Burkeville, Town of.....	48 00			
Campbell County.....	19 00			
Carroll County.....	12 00			
Cedar Bluff, Town of.....	27 00			
Charlotte County.....	20 00			
Chatham, Town of.....	15 00			
Christiansburg, Town of.....	147 00			
Clarke County.....	24 00			
Coeburn, Town of.....	23 00			
Crewe, Town of.....	42 00			
Culpeper County.....	83 00			
Culpeper, Town of.....	206 00			
Danville, City of.....	1,111 00			
Dinwiddie County.....	18 00			
Edinburg, Town of.....	38 00			
Emporia, Town of.....	170 00			
Fairfax County.....	18 00			
Fairfax, Town of.....	2 00			
Falls Church, Town of.....	9 00			
Farmville, Town of.....	272 00			
Fauquier County.....	96 00			
Franklin County.....	18 00			
Franklin, Town of.....	5 00			
Front Royal, Town of.....	51 00			
Gate City, Town of.....	3 00			
Giles County.....	56 00			
Glade Spring, Town of.....	85 00			
Glasgow, Town of.....	2 00			
Graham, Town of.....	57 00			
Grayson County.....	2 00			
Halifax County.....	6 00			
Harrisonburg, Town of.....	100 00			
Henry County.....	4 00			
Houston, Town of.....	2 00			
Isle of Wight County.....	2 00			
King William County.....	6 00			
Lawrenceville, Town of.....	2 00			
Leesburg, Town of.....	160 00			
Loudoun County.....	59 00			
Luray, Town of.....	122 00			
Lynchburg, City of.....	8,546 00			
Manassas, Town of.....	75 00			
Manchester, City of.....	22 00			
Marion, Town of.....	86 00			
Martinsville, Town of.....	16 00			
Montgomery County.....	27 00			
Mount Jackson, Town of.....	78 00			
Nansemond County.....	8 00			

SOUTHERN EXPRESS COMPANY—CONTINUED.

Statement of the Taxable Values of Express Properties—Continued.

LOCATION.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
Nelson County.....	\$ 31 00			
New Kent County.....	6 00			
Norfolk, City of.....	3,734 00			
Norfolk County.....	26 00			
Norton, Town of.....	48 00			
Nottoway County.....	4 00			
Orange County.....	36 00			
Orange, Town of.....	90 00			
Page County.....	76 00			
Pearisburg, Town of.....	21 00			
Petersburg, City of.....	3,348 00			
Pittsylvania County.....	45 00			
Pocahontas, Town of.....	144 00			
Portsmouth, City of.....	894 00			
Prince Edward County.....	4 00			
Prince George County.....	10 00			
Princess Anne County.....	16 00			
Prince William County.....	58 00			
Pulaski County.....	15 00			
Pulaski, Town of.....	122 00			
Radford, City of.....	116 00			
Remington, Town of.....	21 00			
Richlands, Town of.....	2 00			
Richmond, City of.....	7,417 00			
Roanoke, City of.....	1,889 00			
Roanoke County.....	4 00			
Rockbridge County.....	32 00			
Rockingham County.....	73 00			
Rocky Mount, Town of.....	18 00			
Round Hill, Town of.....	32 00			
Russell County.....	134 00			
Salem, Town of.....	43 00			
Saltville, Town of.....	2 00			
Scott County.....	8 00			
Shenandoah County.....	71 00			
Shenandoah, Town of.....	2 00			
Smyth County.....	8 00			
Southampton County.....	7 00			
South Boston, Town of.....	5 00			
Strasburg, Town of.....	16 00			
Suffolk, Town of.....	257 00			
Sussex County.....	28 00			
Tacoma, Town of.....	2 00			
Tazewell County.....	10 00			
Tazewell, Town of.....	25 00			
Timberville, Town of.....	3 00			
Vienna, Town of.....	14 00			
Vinton, Town of.....	2 00			
Virginia, Town of.....	20 00			
Wakefield, Town of.....	38 00			
Warren County.....	75 00			
Warrenton, Town of.....	16 00			
Washington County.....	15 00			
Waverly, Town of.....	5 00			
West Point, Town of.....	64 00			
Windsor, Town of.....	2 00			
Wise County.....	58 00			
Woodstock, Town of.....	52 00			
Wythe County.....	18 00			
Wytheville, Town of.....	104 00			
Total.....	\$ 26,759 00	\$ 98 66	\$ 2,750 00	\$ 2,843 66

UNITED STATES EXPRESS COMPANY.

Miles operated in State of Virginia, 92.17.

LOCATION.	Total Property Value.	Tax on Property.	License Tax.	Total Tax.
Elizabeth City County.....	\$ 85 00			
Frederick County.....	20 00			
Harrisonburg, Town of.	60 00			
Lexington, Town of.....	187 00			
Norfolk, City of.....	1,160 00			
Portsmouth, City of.....	50 00			
Shenandoah County.....	80 00			
Staunton, City of.....	360 00			
Winchester, City of.....	310 00			
Total.....	2,312 00	8 09	250 00	258 09
Grand Total, 4,018.52 miles..	\$ 36,780 00	\$ 128 73	\$ 5,000 00	\$ 5,128 73

Steamboat and Steamship Companies.

STATEMENT SHOWING THE VALUE OF REAL AND PERSONAL PROPERTY, GROSS AND NET INCOME AND RECEIPTS, OF STEAMSHIP AND STEAMBOAT COMPANIES, WHO MAY RUN STEAMSHIPS, STEAMBOATS, STEAM FERRY COMPANIES, VESSELS OR BARGES, OR OTHER FLOATING PROPERTY FOR THE TRANSPORTATION OF PASSENGERS OR FREIGHT IN THE COMMONWEALTH OF VIRGINIA, ASSESSED BY THE STATE CORPORATION COMMISSION, AND THE TAX EXTENDED THEREON, AND INCOME TAX ON NET RECEIPTS, LESS \$800, AT ONE PER CENTUM, FOR YEAR ENDING 30TH JUNE, 1905.

NAME OF COMPANY.	LOCATION.	Value of Steam- ers and Other Floating Prop- erty.	Value of all Other Property.	Total Property Value.	Tax on Property.	Gross Income.	Net Income, Less \$600.00	Tax on Income.	Total Tax.	
Albemarle Steam Naviga- tion Co.....	Franklin, Town of.....	\$ 15,000	\$ 1,000	\$ 16,000	\$ 56 00	\$64,758 06	\$ 1,444 73	\$ 14 45	\$ 70 45	
Baltimore, Chesapeake & At- lantic R'y Co.....	Accomac County..... Gloucester County..... Lancaster County..... Mathews County..... Middlesex County..... Northampton County..... Northumberland County.	4,600 500 1,120 1,700 1,200 1,500 2,672	4,600 500 1,120 1,700 1,200 1,500 2,672
	Total.....	.....	13,292	13,292	46 52	2,136 34	.....	.....	46 52
Baltimore Steam Packet Co...	Norfolk, City of..... Prince George County....	..... .....	181,400 2,000	181,400 2,000	..... .....	..... .....	..... .....	..... .....	..... .....
	Total.....	.....	183,400	183,400	641 90	350 00	.....	.....	641 90
Chesapeake Steamship Co....	Gloucester County..... York County.....	..... .....	1,600 1,000	1,600 1,000	..... .....	..... .....	..... .....	..... .....	..... .....
	Total.....	.....	2,600	2,600	9 10	2,760 26	.....	.....	9 10

STATEMENT SHOWING THE VALUE OF REAL AND PERSONAL PROPERTY, GROSS AND NET INCOME, ETC.—CONT'D.

504

ANNUAL REPORT OF

NAME OF COMPANY.	LOCATION.	Value of Steam- ers and Other Floating Prop- erty.	Value of all Other Property.	Total Property Value.	Tax on Property.	Gross Income.	Net Income, Less \$600 00.	Tax on Income.	Total Tax.
Chuckatuck, Newport News & Norfolk Steamboat Co.....	Nansemond County..... Norfolk, City of..... Total.....	\$ 2,100 2,100	\$ 100 100	\$ 2,100 100 2,200	\$ 7 70 7 70	..... ..... .....	..... ..... .....	..... ..... .....	\$ 7 70
Clyde Steamship Co.....	Norfolk, City of.....	.....	1,000	1,000	3 50	.....	.....	.....	3 50
James River Navigation Co., Inc.....	Petersburg, City of.....	5,000	.....	5,000	17 50	.....	.....	.....	17 50
Maryland, Delaware & Vir- ginia R'y Co.....	Caroline County..... Essex County..... Fredericksburg, City of.. Lancaster County..... Middlesex County..... Richmond County..... Westmoreland County..... Total.....	..... ..... 15,000 15,000	600 1,000 3,000 500 2,400 1,000 500 9,000	600 1,000 18,000 500 2,400 1,000 500 24,000	..... ..... ..... ..... ..... ..... ..... 84 00	..... ..... ..... ..... ..... ..... ..... \$32 948 53	..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... .....	84 00
Merchants & Miners Trans- portation Co.....	Norfolk, City of.....	24,500	175,500	200,000	700 00	.....	.....	.....	700 00
Mt. Vernon & Marshall Hall Steamboat Co., Limited.....	.....	.....	.....	.....	.....	2,890 70	\$ 1,032 85	\$ 10 82	10 82

Norfolk & Berkley Ferry Co.....	Norfolk, City of.....	150	.....	150	53	2,190 00	25 00	25	78
Norfolk & Washington, D. C., Steamboat Co.....	Alexandria, City of.....	.....	18,000	18,000	68 00	.....	5,292 14	52 92	116 92
Old Dominion Steamship Co.....	Hampton, Town of.....	5,000	.....	5,000	1,988 18	300,486 54	.....	.....	1,988 18
	Norfolk, City of.....	70,000	175,000	245,000					
	Richmond, City of.....	200,000	83,252	283,252					
	Smithfield, Town of.....	40,000	4,000	44,000					
People's Steamboat Co.....	Suffolk, Town of.....	36,800	4,000	40,800	85 00	600 00	.....	.....	35 00
	Total.....	351,800	216,252	568,052					
	Fredericksburg, City of..	10,000	.....	10,000					
					
Portsmouth, City of, & Norfolk County Ferries.....	.....	.....	.....	.....	.....	188,004 00	35,729 67	357 30	357 30
Virginia - Carolina Inland Steamship Co.....	.....	.....	.....	.....	.....	11,458 76	1,458 76	14 59	14 59
Virginia Navigation Co.....	Richmond, City of.....	60,000	.....	60,000	210 00	57,443 00	.....	.....	210 00
Virginia Steam Navigation Co.....	King & Queen County....	2,500	75	2,575	18 03	8,723 55	529 89	5 30	23 33
	King William County....	2,500	75	2,575					
	Total.....	5,000	150	5,150					
Virginia Transportation Co...	Norfolk County... ..	2,500	1,000	3,500	12 25	1,500 00	.....	.....	12 25
	Grand Total.....	\$491,050	\$621,294	\$1,112,344	\$3,893 21	\$676,239 74	\$45,562 55	\$455 63	\$4,348 81

VALUE OF PERSONAL PROPERTY OF SLEEPING CAR, PARLOR CAR AND DINING CAR COMPANIES DOING BUSINESS IN THE COMMONWEALTH OF VIRGINIA, ASSESSED BY THE STATE CORPORATION COMMISSION, AND THE TAX EXTENDED THEREON, AND THE ASSESSED VALUE OF THAT PROPORTION OF THE ENTIRE CAPITAL EMPLOYED IN THIS STATE FOR THE YEAR ENDING 30TH JUNE, 1905.

THE PULLMAN COMPANY.

Operating in Virginia 2,06½ Miles.

LOCATION.	Total Mileage Operated in the United States.	Capital used in the Operating of Sleeping and Dining Cars in the United States.	Assessed Value of that Proportion of the Entire Capital Invested and used in the State of Virginia.	Total Tax.
Richmond, City of.. .. .	180,035	\$ 24,200,000	\$ 277,439 39	\$ 971 04

RECAPITULATION

Of Taxes Assessed Upon Public Service Corporations.

CHARACTER OF CORPORATIONS.	Property Value.	Property Tax.	Franchise Tax.	License Tax.	Total Tax.
Canal and Steam Rail- road Companies.....	\$ 66,472,931 00	\$ 232,655 31	\$ 373,014 58	.....	\$ 605,669 89
Electric Railway Com- panies.....	6,723,128 00	23 530 98	26,683 32	.....	50,214 90
Telephone and Tele- graph Companies	1,762,234 85	6,167 88	.....	26,077 20	32,245 08
Express Companies.....	36,780 00	128 73	.....	5,000 00	5,128 73
Steamboat and Steam- ship Companies.....	1,112,344 00	3,893 21	.....	* 455 63	4,348 84
Sleeping, Parlor and Dining Car Compa- nies.....	277,439 39	971 04	.....	.....	971 04
Total.....	\$ 76,384,857 24	\$ 267,347 15	\$ 399 697 90	\$ 31,532 83	\$ 698,577 88

*Income Tax.

STATEMENT

Of Taxable Values of Public Service Corporations in Cities, Towns and Counties.

Abingdon, Town of:

Bristol Telephone Co.....	\$	1,582	50	
Norfolk & Western R'y Co.....		24,580	00	
Southern Express Co.....		57	00	
Virginia-Carolina R'y Co.....		3,162	00	
				\$ 29,361 50

Accomac, County of:

Accomac & Northampton Telephone Co.....	\$	311	00	
Adams Express Co.....		187	00	
Atlantic Telephone Co.....		5,259	90	
Baltimore, Chesapeake & Atlantic R'y Co.....		4,600	00	
Delaware, Maryland & Va. R. R. Co.....		37,300	00	
New York, Philadelphia & Norfolk R. R. Co.....		540,090	00	
Onancock Telephone Co.....		2,192	48	
Western Union Telegraph Co.....		2,209	80	
				\$ 592,150 18

Albemarle, County of:

Adams Express Co.....	\$	160	00	
American Telephone & Telegraph Co. of Va.....		11,065	25	
Albemarle Telephone Co.....		4,087	00	
Atlantic Postal Telegraph Cable Co.....		2,520	00	
Charlottesville & Albemarle R'y Co.....		36,448	00	
Chesapeake & Ohio R'y Co.....		789,263	00	
Farmers' Mutual Telephone Co.....		1,340	00	
Louisa Telephone Co.....		336	00	
Nelson & Albemarle R'y Co.,.....		35,500	00	
Southern Bell Telephone & Telegraph Co.....		1,362	00	
Southern Express Co.....		28	00	
Southern R'y Co.....		484,510	00	
Western Union Telegraph Co.....		15,643	70	
				\$ 1,382,262 95

Alexandria, City of:

Adams Express Co.....	\$	649	00	
Atlantic Postal Telegraph Cable Co.....		879	00	
Capital City Telephone Co.....		4,300	00	
Chesapeake & Potomac Telephone Co.....		374	65	
Norfolk & Washington, I. C., Steamboat Co.....		18,000	00	
Southern Bell Telephone & Telegraph Co.....		6,144	00	
Southern R'y Co.....		126,882	00	
Washington, Alexandria & Mt. Vernon R'y Co.....		27,046	00	
Washington Southern R'y Co.....		158,382	00	
Western Union Telegraph Co.....		2,270	00	
				\$ 344,926 65

Alexandria, County of:

American Telephone & Telegraph Co. of Va.....	\$	669	80	
Atlantic Postal Telegraph Cable Co.....		1,930	00	
Capital City Telephone Co.....		430	00	
Chesapeake & Potomac Telephone Co.....		362	99	
Falls Church Telephone & Telegraph Co.....		824	00	
Rosslyn Connecting R. R. Co.....		55,230	00	
Southern Bell Telephone & Telegraph Co.....		520	00	
Southern R'y Co.....		104,987	00	
Washington, Alexandria & Mt. Vernon R'y Co.....		154,674	00	
Washington, Arlington & Falls Church R'y Co.....		50,704	00	
Washington Southern R'y Co.....		186,484	00	
Western Union Telegraph Co.....		3,998	50	
				\$ 560,814 09

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Alleghany, County of:</i>		
Adams Express Co.....	\$ 81 00	
American Telephone & Telegraph Co. of Va.....	9,395 75	
Bath County Telephone Co.....	3,115 00	
Chesapeake & Ohio R'y Co.....	708,553 00	
Clifton Forge Mutual Telephone Co.....	213 00	
Low Moor Iron Co. of Virginia.....	52,000 00	
Western Union Telegraph Co.....	4,054 08	
		\$ 774,416 83
<i>Amelia, County of:</i>		
Southern R'y Co.....	\$ 293,355 00	
Southside Telephone Co.....	469 00	
Virginia Telephone Co.....	573 00	
Western Union Telegraph Co.....	3,870 00	
		\$ 298,267 00
<i>Amherst, County of:</i>		
Adams Express Co.....	\$ 8 00	
American Telephone & Telegraph Co. of Va.....	8,054 10	
Atlantic Telegraph Cable Co.....	1,626 00	
Chesapeake & Ohio R'y Co.....	310,675 00	
Dickie, James, Telephone Co.....	375 00	
Lynchburg Telephone Co.....	550 00	
Norfolk & Western R'y Co.....	61,678 00	
Southern Bell Telephone & Telegraph Co.....	412 00	
Southern Express Co.....	39 00	
Southern R'y Co.....	314,865 00	
Western Union Telegraph Co.....	9,448 41	
		\$ 707,730 51
<i>Appomattox, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 6,389 05	
Central Telephone Co.....	87 00	
Norfolk & Western R'y Co.....	303,699 00	
Southern Express Co.....	8 00	
Western Union Telegraph Co.....	2,228 61	
		\$ 312,411 66
<i>Ashland, Town of:</i>		
Adams Express Co.....	6 00	
Richmond, Fredericksburg & Potomac R. R. Co.....	1,807 00	
Southern Bell Telephone & Telegraph Co.....	932 80	
		\$ 2,745 80
<i>Augusta, County of:</i>		
Adams Express Co.....	\$ 30 00	
Chesapeake & Ohio R'y Co.....	588,419 00	
Chesapeake Western R'y.....	37,455 00	
Farmers' Mutual Telephone Co.....	1,054 00	
Long Distance Telephone Co. of Va.....	570 00	
Middlebrook Telephone Co.....	425 00	
Monterey & Staunton Telephone Co.....	360 00	
Norfolk & Western R'y Co.....	544,730 00	
Southern Bell Telephone & Telegraph Co.....	1,672 00	
Southern Express Co.....	27 00	
Sportswood Telephone Co.....	1,512 00	
Staunton Mutual Telephone Co.....	160 00	
Valley R. R. Co. of Virginia.....	193,054 00	
Virginia Portland R'y Co.....	9,000 00	
Waynesboro Mutual Telephone Co.....	480 00	
Western Union Telegraph Co.....	9,028 09	
Weyer's Cave Mutual Telephone Co.....	1,252 50	
		\$ 1,389,228 59

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Barton Heights, Town of:</i>		
Virginia Passenger & Power Co.....	\$	16,720 00
<i>Basic City, Town of:</i>		
Adams Express Co.....	\$	78 00
Chesapeake & Ohio R'y Co.....		24,600 00
Norfolk & Western R'y Co.....		26,224 00
Southern Express Co.....		2 00
Waynesboro Mutual Telephone Co.....		173 00
	\$	51,077 00
<i>Bath, County of:</i>		
Adams Express Co.....	\$	248 00
American Telephone & Telegraph Co.....		1,431 00
Bath County Telephone Co.....		2,433 00
Chesapeake & Ohio R'y Co.....		275,664 00
Southern Bell Telephone & Telegraph Co.....		1,515 00
Western Union Telegraph Co.....		2,204 46
	\$	283,585 46
<i>Bedford, County of:</i>		
Adams Express Co.....	\$	12 00
American Telephone & Telegraph Co. of Va.....		4,230 50
Bedford & Campbell Co. Telephone & Telegraph Co.....		500 00
Big Island & Bedford City Telephone Co.....		465 00
Chesapeake & Ohio R'y Co.		289,617 00
Long Distance Telephone Co. of Va.....		1,491 00
Norfolk & Western Ry. Co.....		516,602 00
Southern Bell Telephone & Telegraph Co.....		1,013 00
Southern Express Co.....		11 00
Western Union Telegraph Co.....		6,654 50
	\$	820,605 00
<i>Bedford City, Town of:</i>		
Big Island & Bedford City Telephone Co.....	\$	19 50
Norfolk & Western R'y Co.....		36,317 00
Southern Bell Telephone & Telegraph Co.....		2,148 20
Southern Express Co.....		77 00
	\$	38,561 70
<i>Berkley, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$	494 70
Atlantic Postal Telegraph Cable Co.....		118 65
Berkley Street Railway Co.....		20,561 00
Norfolk R'y & Light Co.....		45,998 00
Norfolk & Southern R. R. Co.....		113,075 00
Southern Bell Telephone & Telegraph Co.....		3,724 75
Southern States Telephone Co. of Baltimore City.....		2,390 00
	\$	186,392 10
<i>Berryville, Town of:</i>		
Norfolk & Western Ry. Co.....	\$	8,710 00
Southern Express Co.....		36 00
	\$	8,746 00
<i>Big Stone Gap, Town of:</i>		
Adams Express Co.....	\$	14 00
Big Stone Gap & Powell's Valley R'y Co.....		13,400 00
Louisville & Nashville R. R. Co.....		17,636 00
Southern Express Co.....		14 00
Virginia & Southwestern Ry. Co.....		23,850 00
Western Union Telegraph Co.....		465 00
	\$	55,379 00
<i>Blacksburg, Town of:</i>		
Virginia Anthracite Coal & R'y Co.....	\$	14,935 00

**TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.**

<i>Blackstone, Town of</i>			
Norfolk & Western R'y Co.....	\$	18,051 00	
Southern Express Co.....		20 00	
		<hr/>	\$ 18,071 00
<i>Bland, County of:</i>			
Bland Telephone Co.....	\$	1,720 00	
Burke's Garden Telephone Co.....		52 50	
Clear Fork Telephone Co.....		195 00	
Mechanicsburg Telephone Co.....		1,280 00	
Wytheville Telephone Co.....		138 00	
		<hr/>	\$ 3,385 50
<i>Bondtown, Town of:</i>			
Norfolk & Western R'y Co.....	\$		2,600 00
<i>Botetourt, County of:</i>			
Adams Express Co.....	\$	53 00	
American Telephone & Telegraph Co. of Va.....		8,479 70	
Botetourt Telephone Co.....		1,160 00	
Chesapeake & Ohio R'y Co.....		776,739 00	
Long Distance Telephone Co. of Va.....		874 00	
Norfolk & Western R'y Co.....		559,685 00	
Roanoke & Botetourt Telephone Co.....		3,356 00	
Southern Bell Telephone & Telegraph Co.....		424 00	
Southern Express Co.....		12 00	
Valley R. R. Co. of Va.....		1,140 00	
Western Union Telegraph Co.....		3,638 14	
		<hr/>	\$ 1,355,558 84
<i>Bowling Green, Town of:</i>			
American Telephone & Telegraph Co. of Va.....	\$		505 75
<i>Boydton, Town of:</i>			
Atlantic & Danville R'y Co.....			7,800 00
<i>Bridgewater, Town of:</i>			
Chesapeake & Western R'y Co.....	\$	2,360 00	
Chesapeake & Western R R Co.....		1,820 00	
		<hr/>	\$ 4,180 00
<i>Bristol, City of:</i>			
Bristol Telephone Co.....	\$	5,650 00	
East Tennessee Telephone Co.....		1,490 00	
Norfolk & Western R'y Co.....		60,030 00	
Virginia & Southwestern R'y Co.....		276,907 00	
		<hr/>	\$ 344,077 00
<i>Broadway, Town of:</i>			
Southern Express Co.....	\$	34 00	
Southern R'y Co.....		9,880 00	
		<hr/>	\$ 9,914 00
<i>Brunswick, County of:</i>			
Atlantic & Danville R'y Co.....	\$	174,800 00	
Farmers & Merchants Telephone Co.....		214 55	
Seaboard Air Line R'y.....		343,755 00	
Southern Express Co.....		4 00	
Western Union Telegraph Co.....		3,786 05	
		<hr/>	\$ 522,559 60
<i>Buchanan, County of:</i>			
Big Sandy & Cumberland R. R. Co.....	\$		23,567 00
<i>Buchanan, Town of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	232 70	
Botetourt Telephone Co.....		250 00	
Chesapeake & Ohio R'y Co.....		8,930 00	
Norfolk & Western R'y Co.....		10,536 00	
Southern Express Co.....		2 00	
		<hr/>	\$ 19,950 70

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Buckingham, County of:</i>		
Adams Express Co.....	\$ 6 00	
Chesapeake & Ohio R'y Co.....	125,553 00	
Fluvanna & James River Telephone Co.....	1,067 00	
Southside Telephone Co.....	604 00	
	<hr/>	\$ 127,230 00
<i>Buena Vista, City of:</i>		
Chesapeake & Ohio R'y Co.....	\$ 25,520 00	
Lexington Mutual Telephone Co.....	520 00	
Norfolk & Western R'y Co.....	50,010 00	
Southern Express Co.....	62 00	
	<hr/>	\$ 76,112 00
<i>Burkeville, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 250 10	
Norfolk & Western R'y Co.....	15,659 00	
Southern Express Co.....	48 00	
Southern R'y Co.....	17,390 00	
	<hr/>	\$ 33,347 10
<i>Campbell, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 14,825 30	
Atlantic Postal Telegraph Cable Co.....	1,920 00	
Central Telephone Co.....	1,672 00	
Chesapeake & Ohio R'y Co.....	170,266 00	
Long Distance Telephone Co. of Va.....	418 00	
Lynchburg Telephone Co.....	856 00	
Lynchburg Traction & Light Co.....	128,023 00	
Norfolk & Western R'y Co.....	449,065 00	
Southern Bell Telephone & Telegraph Co. of Va.....	1,195 20	
Southern Express Co.....	19 00	
Southern R'y Co.....	381,690 00	
Virginia-North Carolina Telephone Co.....	715 00	
Western Union Telegraph Co.....	12,028 48	
	<hr/>	\$ 1,162,692 98
<i>Cape Charles, Town of:</i>		
Adams Express Co.....	35 00	
Peninsula Telephone Co.....	532 50	
	<hr/>	\$ 567 50
<i>Caroline, County of:</i>		
Adams Express Co.....	\$ 52 00	
American Telephone & Telegraph Co. of Va.....	14,028 50	
Atlantic Postal Telegraph Cable Co.....	2,744 00	
Maryland, Delaware & Va. R'y Co.....	600 00	
Richmond, Fredericksburg & Potomac R. R. Co.....	200 00	
Upper Rappahannock Telephone & Telegraph Co.....	896 00	
Western Union Telegraph Co.....	11,008 79	
	<hr/>	\$ 29,529 29
<i>Carroll, County of:</i>		
Blair Telephone Co.....	\$ 295 00	
Carroll Telephone Co.....	1,274 00	
Floyd Telephone Co.....	160 00	
Hillsville Telephone Co.....	511 00	
Laurel Fork Telephone Co.....	3,495 75	
Norfolk & Western R'y Co.....	157,745 00	
Southern Express Co.....	12 00	
Western Union Telegraph Co.....	219 00	
Woodlawn Telephone Co.....	3,076 00	
	<hr/>	\$ 166,787 75
<i>Cedar Bluff, Town of:</i>		
Norfolk & Western R'y Co.....	\$ 25,260 00	
Southern Express Co.....	27 00	
	<hr/>	\$ 25,287 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Charles City, County of:</i>			
Adams Express Co.....	\$	4 00	
Chesapeake & Ohio R'y Co.....		64,226 00	
Southern Bell Telephone & Telegraph Co.....		160 00	
Western Union Telegraph Co.....		83 25	
			\$ 64,473 25
<i>Charlotte, County of:</i>			
Central Telephone Co.....	\$	4,151 50	
Lunenburg Telephone Co.....		82 25	
Richmond & Mecklenburg R. R. Co.....		63,160 00	
Southern Express Co.....		20 00	
Southern R'y Co.....		272,485 00	
Southside Telephone Co.....		63 00	
Western Union Telegraph Co.....		3,673 29	
			\$ 343,635 04
<i>Charlottesville, City of:</i>			
Adams Express Co.....	\$	450 00	
Albemarle Telephone Co.....		6,905 00	
Atlantic Postal Telegraph Cable Co.....		225 00	
Charlottesville & Albemarle R'y Co.....		34,902 00	
Chesapeake & Ohio R'y Co.....		48,152 00	
Southern R'y Co.....		32,230 00	
Western Union Telegraph Co.....		1,786 85	
			\$ 124,656 85
<i>Chase City, Town of:</i>			
Richmond & Mecklenburg R. R. Co.....	\$		10,200 00
<i>Chatham, Town of:</i>			
Southern Bell Telephone & Telegraph Co.....	\$	609 64	
Southern Express Co.....		15 00	
Southern R'y Co.....		10,755 00	
			\$ 11,379 64
<i>Chesterfield, County of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	12,480 20	
Atlantic Coast Line R. R. Co.....		420,463 00	
Atlantic Postal Telegraph Cable Co.....		3,160 00	
Farmville & Powhatan R. R. Co.....		106,281 00	
Fluvanna & James River Telephone Co.....		1,271 00	
Norfolk & Western R'y Co.....		1,500 00	
Petersburg Telephone Co.....		1,439 00	
Richmond & Petersburg Electric R'y Co.....		235,442 00	
Seaboard Air Line R'y.....		334,615 00	
Southern Bell Telephone & Telegraph Co.....		540 40	
Southern R'y Co.....		287,550 00	
Virginia Passenger & Power Co.....		45,096 00	
Western Union Telegraph Co.....		15,231 10	
			\$ 1,465,068 70
<i>Christianburg, Town of:</i>			
Southern Express Co.....	\$		147 00
<i>Claremont, Town of:</i>			
Atlantic & Danville R'y Co.....		14,715 00	
Claremont Telephone Co.....		570 00	
			\$ 15,285 00
<i>Clarke, County of:</i>			
Cumberland Valley Telephone Co. of Baltimore City..	\$	1,485 00	
Frederick & Clarke Telephone Co.....		2,484 00	
Norfolk & Western R'y Co.....		252,123 00	
Snickersville Telephone Co.....		160 00	

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Clarke, County of—Continued.</i>		
Southern Bell Telephone & Telegraph Co.....	\$ 288 00	
Southern Express Co.....	24 00	
Western Union Telegraph Co.....	2,079 45	
Winchester & Potomac R. R. Co.....	28,764 00	
	<hr/>	\$ 287,407 45
<i>Clarksville, Town of:</i>		
Atlantic & Danville R'y Co.....	\$ 6,715 00	
Richmond & Mecklenburg R. R. Co.....	6,570 00	
Southern R'y Co.....	4,800 00	
	<hr/>	\$ 18,085 00
<i>Clifton Forge, Town of:</i>		
Adams Express Co.....	\$ 430 00	
American Telephone & Telegraph Co. of Va.....	583 00	
Chesapeake & Ohio R'y Co.....	62,312 00	
Clifton Forge Mutual Telephone Co.....	2,345 00	
	<hr/>	\$ 65,670 00
<i>Clintwood, Town of:</i>		
Virginia & Tennessee Telephone Co.....	\$	161 00
<i>Clover, Town of:</i>		
Southern R'y Co.....	\$	14,270 00
<i>Corburn, Town of:</i>		
Norfolk & Western I'y Co.....	\$ 10,420 00	
Southern Express Co.....	23 00	
	<hr/>	\$ 10,443 00
<i>Columbia, Town of:</i>		
Adams Express Co.....	\$ 2 00	
Chesapeake & Ohio R'y Co.....	12,576 00	
	<hr/>	\$ 12,578 00
<i>Courtland, Town of:</i>		
Atlantic Coast Telephone Co.....	\$ 154 00	
Atlantic & Danville R'y Co.....	6,640 00	
	<hr/>	\$ 6,794 00
<i>Covington, Town of:</i>		
Adams Express Co.....	\$ 151 00	
American Telephone & Telegraph Co. of Va.....	821 30	
Chesapeake & Ohio R'y Co.....	32,614 00	
Clifton Forge Mutual Telephone Co.....	695 00	
Low Moor Iron Co. of Virginia.....	3,250 00	
	<hr/>	\$ 37,531 30
<i>Craig, County of:</i>		
Adams Express Co.....	\$ 15 00	
Chesapeake & Ohio R'y Co.....	56,402 00	
Craig Telephone Co.....	845 00	
Low Moor iron Co. of Virginia.....	3,750 00	
	<hr/>	\$ 61,012 00
<i>Crewe, Town of:</i>		
American Telephone & Telegraph Co. of Virginia.....	\$ 344 00	
Southern Express Co.....	42 00	
	<hr/>	\$ 386 00
<i>Culpeper, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 6,886 00	
Atlantic Postal Telegraph Cable Co.....	1,740 80	
Culpeper Telephone Co.....	4,405 00	
Southern Express Co.....	33 00	
Southern R'y Co.....	443,435 00	
Western Union Telegraph Co.....	9,628 22	
	<hr/>	\$ 466,128 92

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Calpeper, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 510 65	
Atlantic Postal Telegraph Cable Co.....	118 70	
Calpeper Telephone Co.....	1,456 50	
Southern Express Co.....	206 00	
Southern R'y Co.....	24,600 00	
Warrenton Telephone Exchange.....	650 00	
		\$ 27,541 85
<i>Cumberland, County of:</i>		
Farmville & Powhatan R. R. Co.....	\$ 51,578 00	
Fluvanna & James River Telephone Co.....	1,644 00	
Norfolk & Western R'y Co.....	68,617 00	
Southside Telephone Co.....	316 00	
Western Union Telegraph Co.....	514 00	
		\$ 122,669 00
<i>Damascus, Town of:</i>		
Damascus Telephone Association, Inc.....	\$ 300 00	
Virginia-Carolina R'y Co.....	5,390 00	
		\$ 5,690 00
<i>Danville, City of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 916 10	
Atlantic & Danville R'y Co.....	15,330 00	
Atlantic Postal Telegraph Cable Co.....	375 60	
Danville R'y & Electric Co.....	87,672 00	
Danville & Western R'y Co.....	38,811 00	
Southern Bell Telephone & Telegraph Co.....	17,616 20	
Southern Express Co.....	1,111 00	
Southern R'y Co.....	97,660 00	
Western Union Telegraph Co.....	1,203 28	
		\$ 260,785 18
<i>Dapton, Town of:</i>		
Chesapeake & Western R. R. Co.....		\$ 2,240 00
<i>Dickenson, County of:</i>		
Virginia & Tennessee Telephone Co.....		\$ 180 00
<i>Dinwiddie, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 12,194 75	
Atlantic Coast Line R. R. Co.....	205,951 00	
Atlantic Postal Telegraph Cable Co.....	2,008 50	
Norfolk & Western R'y Co.....	436,284 00	
Petersburg Telephone Co.....	1,341 70	
Seaboard Air Line R'y.....	407,755 00	
Southern Express Co.....	18 00	
Upper Appomattox Co.....	500 00	
Virginia Passenger & Power Co.....	18,658 00	
Western Union Telegraph Co.....	6,812 23	
		\$ 1,091,523 18
<i>Dumfries, Town of:</i>		
American Telephone & Telegraph Co. of Va.....		\$ 179 85
<i>East Falls Church, Town of:</i>		
Southern R'y Co.....		\$ 11,374 00
<i>East Stone Gap, Town of:</i>		
Virginia & Southwestern R'y Co.....		\$ 13,300 00
<i>Eastrville, Town of:</i>		
Adams Express Co.....		\$ 15 00
<i>Edinburg, Town of:</i>		
Southern Express Co.....	\$ 38 00	
Southern R'y Co.....	10,100 00	
		\$ 10,138 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Elba, Town of:</i>		
Elba Telephone Co.....	\$ 130 50	
Franklin & Pittsylvania R. R. Co.....	1,500 00	
Southern Ry Co.....	18,680 00	
		\$ 20,310 50
<i>Elizabeth City, County of:</i>		
Atlantic Postal Telegraph Cable Co.....	\$ 65 00	
Chesapeake & Ohio R'y Co.....	99,004 00	
Chesapeake Telephone & Telegraph Co.....	108 00	
Hampton Roads R'y and Electric Co.....	266,437 00	
Hampton Telephone Co.....	9,806 96	
Newport News & Old Point R'y & Electric Co.....	325,971 00	
Southern Bell Telephone & Telegraph Co.....	288 00	
Tidewater Telephone Co.....	108 00	
United States Express Co.....	85 00	
Western Union Telegraph Co.....	520 30	
		\$ 702,393 26
<i>Emporia, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 469 70	
Atlantic Coast Line R. R. Co.....	24,535 00	
Atlantic & Danville R'y Co.....	14,770 00	
Atlantic Postal Telegraph Cable Co.....	330 00	
Emporia Light & Power Co.....	1,705 00	
Southern Express Co.....	170 00	
		\$ 41,979 70
<i>Essex, County of:</i>		
Adams Express Co.....	\$ 14 00	
Maryland, Delaware & Virginia R'y Co.....	1,000 00	
Tappahaunock & Indian Neck Telephone Co.....	240 00	
Tidewater Telephone Co.....	1,174 00	
Upper Rappahannock Telephone & Telegraph Co.....	1,255 00	
		\$ 3,683 00
<i>Fairfax, County of:</i>		
Adams Express Co.....	\$ 6 00	
American Telephone & Telegraph Co. of Va.....	15,116 35	
Atlantic Postal Telegraph Cable Co.....	4,016 00	
Capital City Telephone Co.....	2,690 00	
Central Mutual Telephone Co., Inc.....	135 00	
Falls Church Telephone & Telegraph Co.....	425 00	
Northern Virginia Telephone & Telegraph Co.....	1,128 00	
Southern Bell Telephone & Telegraph Co.....	2,022 00	
Southern Express Co.....	18 00	
Southern R'y Co.....	549,092 00	
Washington, Alexandria & Mount Vernon R'y Co.....	74,687 00	
Washington, Arlington & Falls Church R'y Co.....	45,238 00	
Washington Southern R'y Co.....	250,886 00	
Western Union Telegraph Co.....	16,767 17	
		\$ 962,226 52
<i>Fairfax, Town of:</i>		
Northern Virginia Telephone & Telegraph Co.....	\$ 115 00	
Southern Express Co.....	2 00	
Washington, Arlington & Falls Church R'y Co.....	5,208 00	
		\$ 5,325 00
<i>Falls Church, Town of:</i>		
Falls Church Telephone & Telegraph Co.....	\$ 1,015 00	
Southern Express Co.....	9 00	
Washington, Arlington & Falls Church R'y Co.....	3,904 00	
		\$ 4,928 00

**TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.**

<i>Farmville, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 282 05	
Farmville & Powhatan R. R. Co.....	452 00	
Farmville Telephone Co.....	4,421 00	
Norfolk & Western R'y Co.....	28,514 00	
Southern Express Co.....	272 00	
Southside Telephone Co.....	53 50	
		\$ 33,994 55
<i>Fauquier, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 4,660 40	
Atlantic Postal Telegraph Cable Co.....	1,120 00	
Cedar Run Mutual Telephone Co.....	300 00	
Farmers' Mutual Telephone Co. of Prince William County.....	75 00	
New Baltimore Telephone Co.....	572 00	
Plains & Aldie Telephone Co.....	105 00	
Prince William & Loudoun Telegraph & Telephone Co..	55 00	
Southern Bell Telephone & Telegraph Co.....	1,600 00	
Southern Express Co.....	96 00	
Southern R'y Co.....	574,075 00	
Warrenton Telephone Exchange.....	3,321 00	
Western Union Telegraph Co.....	8,299 26	
		\$ 594,278 66
<i>Fincastle, Town of:</i>		
Roanoke & Botetourt Telephone Co.....		212 50
<i>Floyd, County of:</i>		
Floyd Telephone Co.....	\$ 2,170 00	
Laurel Fork Telephone Co.....	418 00	
Patrick County Telephone Co.....	85 00	
		\$ 2,673 00
<i>Flovanna, County of:</i>		
Adams Express Co.....	\$ 17 00	
Chesapeake & Ohio R'y Co.....	333,557 00	
Flovanna & James River Telephone Co.....	2,073 50	
Western Union Telegraph Co.....	732 80	
		\$ 336,380 30
<i>Fort Monroe:</i>		
Atlantic Postal Telegraph Cable Co.....	\$	60 00
<i>Franklin, County of:</i>		
Franklin County Telephone Co.....	\$ 1,227 00	
Franklin & Pittsylvania R. R. Co.....	58,880 00	
Henry County Telephone Co.....	119 00	
Norfolk & Western R'y Co.....	241,775 00	
Southern Express Co.....	18 00	
Western Union Telegraph Co.....	1,883 40	
		\$ 303,902 40
<i>Franklin, Town of:</i>		
Albemarle Steam Navigation Co.....	\$ 16,000 00	
Atlantic & Danville R'y Co.....	3,490 00	
Seaboard Air Line R'y.....	4,860 00	
Southern Express Co.....	5 00	
		\$ 24,355 00
<i>Frederick, County of:</i>		
Adams Express Co.....	\$ 5 00	
Cumberland Valley & Martinsburg R. R. Co.....	61,278 00	
Cumberland Valley Telephone Co. of Baltimore City...	3,880 00	
Frederick & Clarke Telephone Co.....	400 00	
Frederick and Shenandoah Telephone Co.....	1,340 00	
Opequon Telephone Co.....	394 00	
Royal Telephone Co.....	45 00	

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.*Frederick, County of—Continued.*

Shawnee Telephone Co.....	\$	375 00	
Southern Bell Telephone & Telegraph Co.....		2,053 00	
United States Express Co.....		20 00	
Western Union Telegraph Co.....		1,134 30	
Winchester & Potomac R. R. Co.....		71,610 00	
Winchester & Strasburg R. R. Co.....		123,797 00	
			\$ 266,331 30

Fredericksburg, City of:

Adams Express Co.....	\$	283 00	
American Telephone & Telegraph Co. of Va.....		34 80	
Atlantic Postal Telegraph Cable Co.....		245 00	
Maryland, Delaware & Va. R'y Co.....		18,000 00	
Northern Neck Telegraph & Telephone Co.....		25 00	
Potomac, Fredericksburg & Piedmont R. R. Co.....		25,052 00	
People's Steamboat Co.		10,000 00	
Richmond, Fredericksburg & Potomac R. R. Co.....		300 00	
Southern Bell Telephone & Telegraph Co.....		3,092 92	
Western Union Telegraph Co.....		257 30	
			\$ 57,290 02

Fries, Town of:

Norfolk & Western R'y Co.....	\$		4,650 00
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Front Royal, Town of:

Royal Telephone Co.....	\$	483 00	
Southern Express Co... ..		51 00	
Southern R'y Co.....		4,455 00	
			\$ 4,989 00

Gate City, Town of:

Southern Express Co.....	\$	3 00	
Virginia & Southwestern R'y Co.....		5,300 00	
			\$ 5,303 00

Giles, County of:

Big Stony R'y Co.....	\$	34,577 00	
Mechanicsburg Telephone Co.....		860 00	
New River, Holston & Western R. R. Co.....		32,150 00	
Norfolk & Western R'y Co.....		489,299 00	
Southern Express Co.....		56 00	
Western Union Telegraph Co.....		3,328 23	
			\$ 580,270 23

Glade Spring, Town of:

Bristol Telephone Co.....	\$	167 00	
Norfolk & Western R'y Co.....		11,780 00	
Southern Express Co.....		35 00	
			\$ 11,982 00

Gladeville, Town of:

Louisville & Nashville R. R. Co.....	\$	25,897 00	
Virginia & Kentucky R'y Co.....		4,530 00	
			\$ 30,427 00

Glasgow, Town of:

American Telephone & Telegraph Co. of Va.....	\$	441 40	
Norfolk & Western R'y Co.....		26,370 00	
Southern Express Co.....		2 00	
			\$ 26,813 40

Gloucester, County of:

Baltimore, Chesapeake & Atlantic R'y Co.....	\$	500 00	
Chesapeake Steamship Co.....		1,600 00	
Tidewater Telephone Co.....		7,059 00	
			\$ 9,159 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Goochland, County of:</i>		
Adams Express Co.....	\$ 16 00	
Byrd Telephone Co.....	1,420 00	
Chesapeake & Ohio R'y Co.....	666,422 00	
Fluvanna & James River Telephone Co.....	641 00	
Goochland Telephone Co.....	1,795 00	
Western Union Telegraph Co.....	1,395 35	
		\$ 671,639 35
<i>Gordonsville, Town of:</i>		
Adams Express Co.....	\$ 199 00	
Chesapeake & Ohio R'y Co.....	20,508 00	
Louisa Telephone Co.....	184 00	
		\$ 20,891 00
<i>Goshen, Town of:</i>		
Chesapeake & Ohio R'y Co.....	\$	8,907 00
<i>Graham, Town of:</i>		
Bluefield & Hinton Electric R'y Co.....	\$ 4,541 00	
Bluefield Telephone Co.....	274 00	
Norfolk & Western R'y Co.....	66,175 00	
Southern Express Co.....	57 00	
		\$ 71,047 00
<i>Grayson, County of:</i>		
Grant Telephone Co.....	\$ 680 00	
Grayson Telephone Exchange.....	540 00	
Independence & Comer's Rock Telephone Exchange....	1,083 00	
Norfolk & Western R'y Co.....	2,290 00	
Southern Express Co.....	2 00	
Virginia Southern R'y Co.....	38,050 00	
Western Union Telegraph Co.....	96 00	
		\$ 42,741 00
<i>Greene, County of:</i>		
Greene County Telephone Co.....	\$ 481 00	
Swift Run Telephone Co.....	418 75	
		\$ 899 75
<i>Greeneville, County of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 4,587 20	
Atlantic Coast Line R. R. Co.....	231,590 00	
Atlantic & Danville Railway Co.....	109,940 00	
Atlantic Postal Telegraph Cable Co.....	2,210 00	
Western Union Telegraph Co.....	3,749 71	
		\$ 352,076 91
<i>Halifax, County of:</i>		
Atlantic & Danville R'y Co.....	\$ 162,325 00	
Norfolk & Western R'y Co.....	289,996 00	
Scuthern Bell Telephone & Telegraph Co.....	580 00	
Southern Express Co.....	6 00	
Southern Railway Co.....	573,405 00	
Virgilina Telephone Co.....	1,499 50	
Virginia-North Carolina Telephone Co.....	500 00	
Western Union Telegraph Co.....	10,661 75	
West Halifax Telephone Co.....	1,496 00	
		\$ 1,040,469 25
<i>Hampton, Town of:</i>		
Adams Express Co.....	\$ 172 00	
Atlantic Postal Telegraph Cable Co.....	40 00	
Hampton Roads R'y & Electric Co.....	800 00	
Hampton Telephone Co.....	7,292 58	
Newport News & Old Point R'y & Electric Co.....	55,578 00	
Old Dominion Steamship Co.....	5,000 00	
		\$ 68,882 58

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.*Hanover, County of:*

Adams Express Co.....	\$	42 00	
American Telephone & Telegraph Co. of Va.....		4,411 50	
Atlantic Postal Telegraph Cable Co.....		2,592 00	
Chesapeake & Ohio R'y Co.....		565,396 00	
Louisa Telephone Co.....		304 00	
Richmond & Aylett Telephone Co.....		456 00	
Richmond, Fredericksburg & Potomac R. R. Co.....		3,500 00	
Southern Bell Telephone & Telegraph Co.....		652 50	
Western Union Telegraph Co.....		9,376 90	
			\$ 586,730 90

Harrisonburg, Town of:

Adams Express Co.....	\$	225 00	
Chesapeake Western R'y.....		10,050 00	
Chesapeake & Western R. R. Co.....		18,530 00	
Harrisonburg Mutual Telephone Co.....		4,084 00	
Southern Express Co.....		100 00	
Southern R'y Co.....		7,940 00	
United States Express Co.....		60 00	
Valley R. R. Co. of Va.....		12,881 00	
			\$ 53,870 00

Henrico, County of:

Adams Express Co.....	\$	27 00	
American Telephone & Telegraph Co. of Va.....		5,367 75	
Atlantic Postal Telegraph Cable Co.....		1,568 00	
Chesapeake & Ohio R'y Co.....		602,722 00	
Goochland Telephone Co.....		152 00	
Louisa Telephone Co.....		760 00	
Richmond, Fredericksburg & Potomac R. R. Co.....		68,538 00	
Richmond Passenger & Power Co.....		6,000 00	
Richmond & Petersburg Electric R'y Co.....		300 00	
Richmond Traction Co.....		50,551 00	
Seaboard Air Line R'y.....		38,565 00	
Southern Bell Telephone & Telegraph Co.....		11,841 20	
Southern R'y Co.....		88,610 00	
Virginia Passenger & Power Co.....		295,066 00	
Western Union Telegraph Co.....		6,484 97	
			\$ 1,176,552 92

Henry, County of:

Dauville & Western R'y Co.....	\$	188,418 00	
Henry County Telephone Co.....		3,077 00	
Norfolk & Western R'y Co.....		246,320 00	
Southern Bell Telephone & Telegraph Co.....		1,098 00	
Southern Express Co.....		4 00	
Western Union Telegraph Co.....		6,950 55	
			\$ 445,867 55

Herndon, Town of:

Northern Va. Telephone & Telegraph Co.....	\$	38 00	
Southern R'y Co.....		30,463 00	
			\$ 30,501 00

Highland, County of:

Bath County Telephone Co.....	\$	562 00	
Highland Mutual Telephone Co.....		4,710 00	
Monterey & Staunton Telephone Co.....		2,594 00	
			\$ 7,866 00

Houston, Town of:

Norfolk & Western R'y Co.....	\$	4,225 00	
Southern Express Co.....		2 00	
West Halifax Telephone Co.....		118 00	
			\$ 4,345 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Iron Gate, Town of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	235 85	
Chesapeake & Ohio R'y Co.....		21,537 00	
			\$ 21,772 85
<i>Isle of Wight, County of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	3,599 75	
Atlantic & Danville R'y Co.....		27,490 00	
Atlantic Postal Telegraph Cable Co.....		667 50	
Home Telephone Co.....		2,522 50	
James River R'y & Lumber Co.....		14,000 00	
Norfolk & Western R'y Co.....		125,693 00	
Seaboard Air Line R'y.....		115,775 00	
Southern Bell Telephone & Telegraph Co.....		202 00	
Southern Express Co.....		2 00	
Virginia & Carolina Telephone Co.....		292 50	
Western Union Telegraph Co.....		3,721 72	
			\$ 293,965 97
<i>James City, County of:</i>			
Adams Express Co.....	\$	39 00	
Chesapeake & Ohio R'y Co.....		264,976 00	
Chesapeake Telephone & Telegraph Co.....		96 00	
Southern Bell Telephone & Telegraph Co.....		1,792 00	
Western Union Telegraph Co.....		347 05	
			\$ 267,250 05
<i>Keysville, Town of:</i>			
Richmond & Mecklenburg R. R. Co.....	\$	5,200 00	
Southern R'y Co.....		21,375 00	
			\$ 26,575 00
<i>King George, County of:</i>			
Adams Express Co.....	\$	6 00	
Northern Neck Telegraph & Telephone Co.....		375 00	
Upper Rappahannock Telephone & Telegraph Co.....		13 75	
			\$ 394 75
<i>King & Queen, County of:</i>			
Tappahannock & Indian Neck Telephone Co.....	\$	180 00	
Tidewater Telephone Co.....		410 00	
Virginia Steam Navigation Co.....		2,575 00	
			\$ 3,165 00
<i>King William, County of:</i>			
Richmond & Aylett Telephone Co.....	\$	1,140 00	
Southern Express Co.....		6 00	
Southern R'y Co.....		107,460 00	
Virginia Steam Navigation Co.....		2,575 00	
Western Union Telegraph Co.....		758 45	
			\$ 111,939 45
<i>Lancaster, County of:</i>			
Adams Express Co.....	\$	36 00	
Baltimore, Chesapeake & Atlantic R'y Co.....		1,120 00	
Maryland, Delaware & Virginia R'y Co.....		500 00	
Northern Neck Telegraph & Telephone Co.....		729 00	
			\$ 2,385 00
<i>Lawrencerville, Town of:</i>			
Atlantic & Danville R'y Co.....	\$	51,124 00	
Southern Express Co.....		2 00	
			\$ 51,126 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.*Lee, County of:*

Adams Express Co.....	\$	36 00	
Louisville & Nashville R. R. Co.....		647,070 00	
Pennington Gap Telephone Co.....		875 00	
Virginia & Southwestern R'y Co.....		35,075 00	
Western Union Telegraph Co.....		3,329 44	
			\$ 686,391 44

Leesburg, Town of:

Leesburg & Aldie Telephone Co.....	\$	87 50	
Southern Express Co.....		160 00	
Southern R'y Co.....		8,918 00	
			\$ 9,165 50

Lexington, Town of:

Adams Express Co.....		155 00	
Lexington Mutual Telephone Co.....		1,380 00	
United States Express Co.....		187 00	
Valley R. R. Co. of Va.....		9,268 00	
			\$ 10,990 00

Loudoun, County of:

Farmers' Telephone Co.....	\$	495 00	
Leesburg & Aldie Telephone Co.....		257 50	
Old Dominion Telephone Co.....		340 00	
Plains & Aldie Telephone Co.....		285 00	
Prince William & Loudoun Telegraph & Telephone Co.		505 00	
Snickersville Telephone Co.....		2,734 00	
Southern Express Co.....		59 00	
Southern R'y Co.....		349,208 00	
Western Union Telegraph Co.....		360 00	
			\$ 354,243 50

Louisa, County of:

Adams Express Co.....	\$	102 00	
Chesapeake & Ohio R'y Co.....		502,149 00	
Goochland Telephone Co.....		195 00	
Louisa Telephone Co.....		5,464 00	
Sulphur Mining & R. R. Co.....		18,750 00	
Western Union Telegraph Co.....		2,772 73	
			\$ 529,432 73

Louisa, Town of:

Chesapeake & Ohio R'y Co.....	\$	10,650 00	
Louisa Telephone Co.....		146 00	
			\$ 10,796 00

Lunenburg, County of:

Central Telephone Co.....		275 50	
Lunenburg Telephone Co., Inc.....		1,693 25	
Richmond & Mecklenburg R. R. Co.....		22,430 00	
Southern R'y Co.....		101,360 00	
Western Union Telegraph Co.....		1,002 51	
			\$ 126,761 26

Luray, Town of:

Norfolk & Western R'y Co.....	\$	13,356 00	
Page Valley Telephone Co.....		674 00	
Southern Express Co.....		122 00	
			\$ 14,152 00

Lynchburg, City of:

American Telephone & Telegraph Co. of Va.....	\$	2,100 00	
Atlantic Postal Telegraph Cable Co.....		748 00	
Chesapeake & Ohio R'y Co.....		79,032 00	
Lynchburg Telephone Co.....		23,691 04	
Lynchburg Traction & Light Co.....		192,827 00	
Norfolk & Western R'y Co.....		142,794 00	

**TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.**

<i>Lynchburg, City of—Continued.</i>			
Southern Bell Telephone & Telegraph Co. of Va.....\$	15,532 00		
Southern Express Co.....	3,546 00		
Southern R'y Co.....	81,680 00		
Western Union Telegraph Co.....	4,046 48		
		\$	545,996 52
<i>Madison, County of:</i>			
Culpeper Telephone Co.....\$	2,925 00		
Greene County Telephone Co.....	100 00		
		\$	3,025 00
<i>Manassas, Town of:</i>			
Central Mutual Telephone Co., Inc.....\$	237 00		
Southern Express Co.....	75 00		
Southern R'y Co.....	12,700 00		
		\$	13,012 00
<i>Manchester, City of:</i>			
American Telephone & Telegraph Co. of Va.....\$	6,052 50		
Atlantic Coast Line R. R. Co.....	94,457 00		
Atlantic Postal Telegraph Cable Co.....	397 70		
Richmond & Petersburg Electric R'y Co.....	4,425 00		
Seaboard Air Line R'y.....	3,000 00		
Southern Bell Telephone & Telegraph Co.....	7,946 80		
Southern Express Co.....	22 00		
Southern R'y Co.....	147,248 00		
Virginia Passenger & Power Co.....	253,182 00		
		\$	516,731 00
<i>Marion, Town of:</i>			
Marion & Rye Valley R'y Co.....\$	30,990 00		
Norfolk & Western R'y Co.....	39,030 00		
Southern Express Co.....	86 00		
		\$	70,106 00
<i>Martinsville, Town of:</i>			
Danville & Western R'y Co.....\$	6,850 00		
Martinsville Telephone Co.....	3,243 00		
Norfolk & Western R'y Co.....	11,359 00		
Southern Express Co.....	16 00		
		\$	21,468 00
<i>Mathews, County of:</i>			
Adams Express Co.....\$	4 00		
Baltimore, Chesapeake & Atlantic R'y Co.....	1,700 00		
Tidewater Telephone Co.....	2,750 00		
		\$	4,454 00
<i>Mecklenburg, County of:</i>			
Atlantic & Danville R'y Co.....\$	309,735 00		
Farmers & Merchants Telephone Co.....	1,409 10		
Home Telephone & Telegraph Co.....	2,185 00		
Richmond & Mecklenburg R. R. Co.....	175,920 00		
Seaboard Air Line R'y.....	270,150 00		
Southern R'y Co.....	52,670 00		
Western Union Telegraph Co.....	5,244 75		
		\$	817,313 85
<i>Middlesex, County of:</i>			
Adams Express Co.....\$	20 00		
Baltimore, Chesapeake & Atlantic R'y Co.....	1,200 00		
Maryland, Delaware & Virginia R'y Co.....	2,400 00		
Tidewater Telephone Co.....	3,340 00		
		\$	6,960 00
<i>Mineral, Town of:</i>			
Chesapeake & Ohio R'y Co.....\$			12,950 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.*Montgomery, County of:*

Floyd Telephone Co.....	\$	150 00	
Norfolk & Western R'y Co.....		585,973 00	
North Fork Telephone Co.....		242 50	
Southern Express Co.....		27 00	
Virginia Anthracite Coal & R'y Co.....		46,275 00	
Virginia & Tennessee Telephone Co.....		2,953 76	
Western Union Telegraph Co.....		5,783 50	
	\$		641,404 76

Mount Jackson, Town of:

Southern Express Co.....	\$	73 00	
Southern R'y Co.....		11,010 00	
	\$		11,083 00

Nansemond, County of:

American Telephone & Telegraph Co. of Va.....	\$	8,274 85	
Atlantic Coast Line R. R. Co.....		433,550 00	
Atlantic Coast Telephone Co.....		176 00	
Atlantic & Danville R'y Co.....		207,880 00	
Atlantic Postal Telegraph Cable Co.....		819 70	
Chuckatuck, Newport News & Norfolk Steamboat Co..		100 00	
Chuckatuck Telephone Co.....		923 00	
Home Telephone Co.....		660 00	
Norfolk & Western R'y Co.....		238,163 00	
Seaboard Air Line R'y.....		264,430 00	
Southern Bell Telephone & Telegraph Co.....		3,083 00	
Southern Express Co.....		8 00	
Suffolk & Carolina R'y Co.....		143,573 00	
Virginia & Carolina R'y Co.....		1,332 50	
Western Union Telegraph Co.....		10,856 13	
	\$		1,313,829 18

Nelson, County of:

Adams Express Co.....	\$	28 00	
American Telephone & Telegraph Co. of Va.....		5,928 70	
Atlantic Postal Telegraph Cable Co.....		1,584 00	
Chesapeake & Ohio R'y Co.....		506,830 00	
Dickie, James, Telephone Co.....		342 50	
Nelson & Albemarle R'y Co.....		22,475 00	
Southern Bell Telephone & Telegraph Co.....		133 00	
Southern Express Co.....		31 00	
Southern R'y Co.....		302,255 00	
Western Union Telegraph Co.....		8,493 47	
	\$		848,109 67

New Kent, County of:

Adams Express Co.....	\$	49 00	
Chesapeake & Ohio R'y Co.....		199,631 00	
Southern Bell Telephone & Telegraph Co.....		1,698 00	
Southern Express Co.....		6 00	
Southern R'y Co.....		96,665 00	
Western Union Telegraph Co.....		278 00	
	\$		298,227 00

Newport News, City of:

Adams Express Co.....	\$	422 00	
Atlantic Postal Telegraph Cable Co.....		35 00	
Chesapeake & Ohio R'y Co.....		546,942 00	
Citizens' Telephone & Telegraph Co.....		4,525 00	
Citizens' Railway Light & Power Co.....		103,838 00	
Hampton Roads R'y & Electric Co.....		57,555 00	
Newport News & Old Point R'y & Electric Co.....		162,636 00	
Southern Bell Telephone & Telegraph Co.....		16,242 64	
	\$		892,195 64

**TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.**

<i>Norfolk, City of:</i>		
Adams Express Co.....	\$	1,513 00
American Telephone & Telegraph Co. of Va.....		324 20
Atlantic Coast Line R. R. Co.....		31,600 00
Atlantic Postal Telegraph Cable Co.....		702 50
Baltimore Steam Packet Co.....		181,400 00
Bay Shore Terminal Co.....		61,016 00
Berkley Street R'y Co.....		39,738 00
Chuckatuck, Newport News & Norfolk Steamboat Co..		2,100 00
Clyde Steamship Co.....		1,000 00
Merchants & Miners Transportation Co.....		200,000 00
New York, Philadelphia & Norfolk R. R. Co.....		100,300 00
Norfolk & Atlantic Terminal Co.....		47,324 00
Norfolk & Berkley Ferry Co.....		150 00
Norfolk, Portsmouth & Newport News Co.....		250 00
Norfolk R'y & Light Co.....		510,058 00
Norfolk & Southern R. R. Co.....		317,542 00
Norfolk & Western R'y Co.....		192,881 00
Old Dominion Steamship Co.....		245,000 00
Southern Bell Telephone & Telegraph Co.....		104,971 28
Southern Express Co.....		3,734 00
Southern R'y Co.....		111,000 00
Southern States Telephone Co. of Baltimore City.....		21,301 00
United States Express Co.....		1,160 00
Western Union Telegraph Co.....		2,512 85
	\$	2,177,577 83
<i>Norfolk, County of:</i>		
Albemarle & Chesapeake Canal Co.....	\$	141,550 00
American Telephone & Telegraph Co. of Va.....		5,104 50
Atlantic Coast Line R. R. Co.....		276,310 00
Atlantic & Danville R'y Co.....		454,552 00
Atlantic Postal Telegraph Cable Co.....		1,847 30
Bay Shore Terminal Co.....		111,874 00
Berkley Street R'y Co.....		61,421 00
Dismal Swamp R. R. Co.....		13,000 00
Elizabeth City & Norfolk Telephone Co.....		1,250 00
Home Telephone Co.....		266 00
Lake Drummond Canal & Water Co.....		328,500 00
New York, Philadelphia & Norfolk R. R. Co.....		37,365 00
Norfolk & Atlantic Terminal Co.....		198,540 00
Norfolk City & Suburban R'y Co.....		21,000 00
Norfolk & Portsmouth Belt Line R. R. Co.....		72,590 00
Norfolk, Portsmouth & Newport News Co.....		86,440 00
Norfolk R'y & Light Co.....		348,744 00
Norfolk & Southern R. R. Co.....		370,045 00
Norfolk & Western R'y Co.....		874,549 00
Old Dominion R'y Co.....		78,800 00
Portsmouth & Cornland Telephone Co.....		2,519 00
Princess Anne Telephone Co.....		175 00
Seaboard Air Line R'y.....		308,849 00
Southern Bell Telephone & Telegraph Co.....		15,848 80
Southern Express Co.....		26 00
Southern R'y Co.....		271,455 00
Southern States Telephone Co. of Baltimore City.....		5,158 50
Virginia Transportation Co.....		3,500 00
Western Union Telegraph Co.....		9,795 43
	\$	4,101,674 58
<i>Northampton, County of:</i>		
Adams Express Co.....	\$	58 00
Baltimore, Chesapeake & Atlantic R'y Co.....		1,500 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.*Northampton, County of—Continued.*

New York, Philadelphia & Norfolk R. R. Co.....	\$	899,427 00	
Peninsula Telephone Co.....		3,352 00	
Western Union Telegraph Co.....		289 00	
			\$ 904,626 00

North Tazewell, Town of:

Norfolk & Western R'y Co.....	\$	13,290 00	
Tazewell Street Railway Co.....		1,188 00	
			\$ 14,478 00

Northumberland, County of:

Adams Express Co.....	\$	25,00	
Baltimore, Chesapeake & Atlantic R'y Co.....		2,672 00	
Northern Neck Telegraph & Telephone Co.....		1,400 00	
			\$ 4,097 00

Norton, Town of:

Adams Express Co.....	\$	16 00	
Louisville & Nashville R. R. Co.....		4,405 00	
Norfolk & Western R'y Co.....		27,980 00	
Southern Express Co.....		48 00	
Virginia & Tennessee Telephone Co.....		474 00	
			\$ 32,923 00

Nottoway, County of:

American Telephone & Telegraph Co. of Va.....	\$	6,960 10	
Blackstone Telephone Co.....		3,740 00	
Lunenburg Telephone Co.....		166 00	
Norfolk & Western R'y Co.....		403,834 00	
Southern Express Co.....		4 00	
Southern R'y Co.....		138,110 00	
Southside Telephone Co.....		221 00	
Western Union Telegraph Co.....		3,483 89	
			\$ 556,518 99

Orange, County of:

American Telephone & Telegraph Co. of Va.....	\$	6,047 10	
Atlantic Postal Telegraph Cable Co.....		1,500 00	
Chesapeake & Ohio R'y Co.....		141,565 00	
Culpeper Telephone Co.....		665 00	
Greene County Telephone Co.....		80 00	
Louisa Telephone Co.....		1,600 00	
Orange Telephone Co.....		1,708 80	
Potomac, Fredericksburg & Piedmont R. R. Co.....		48,555 00	
Southern Express Co.....		36 00	
Southern R'y Co.....		313,885 00	
Western Union Telegraph Co.....		7,793 50	
			\$ 523,435 40

Orange, Town of:

American Telephone & Telegraph Co. of Va.....	\$	42 55	
Atlantic Postal Telegraph Cable Co.....		17 50	
Chesapeake & Ohio R'y Co.....		2,100 00	
Culpeper Telephone Co.....		376 00	
Southern Express Co.....		90 00	
Southern R'y Co.....		12,250 00	
			\$ 14,876 05

Page, County of:

Norfolk & Western R'y Co.....	\$	464,960 00	
Page Valley Telephone Co.....		1,741 00	
Southern Express Co.....		76 00	
Western Union Telegraph Co.....		2,894 36	
			\$ 469,171 36

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Patrick, County of:</i>			
Ballard Telephone Co.....	\$	420 00	
Danville & Western R'y Co.....		89,205 00	
Laurel Fork R'y Co.....		189 00	
Mount Airy & Eastern R'y Co.....		31,073 00	
Patrick County Telephone Co.....		1,925 00	
			\$ 122,812 00
<i>Pearisburg, Town of:</i>			
Southern Bell Telephone & Telegraph Co.....	\$	1,995 68	
Southern Express Co.....		21 00	
			\$ 2,016 68
<i>Pennington Gap, Town of:</i>			
Louisville & Nashville R. R. Co.....	\$		10,700 00
<i>Petersburg, City of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	1,542 55	
Atlantic Coast Line Railroad Co.....		738,163 00	
Atlantic Postal Telegraph Cable Co.....		910 00	
James River Navigation Co., Inc.....		5,000 00	
Norfolk & Western R'y Co.....		82,038 00	
Petersburg Telephone Co.....		22,176 76	
Richmond Passenger & Power Co.....		5,000 00	
Richmond & Petersburg Electric R'y Co.....		1,983 00	
Seaboard Air Line R'y.....		532,352 00	
Southern Express Co.....		3,348 00	
Upper Appomattox Co.....		91,100 00	
Virginia Passenger & Power Co.....		147,528 00	
Western Union Telegraph Co.....		933 55	
			\$ 1,632,074 86
<i>Phoebus, Town of:</i>			
Chesapeake & Ohio R'y Co.....	\$	13,850 00	
Hampton Telephone Co.....		2,438 50	
Newport News & Old Point R'y & Electric Co.....		47,128 00	
			\$ 63,416 50
<i>Pittsylvania, County of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	15,141 55	
Atlantic & Danville R'y Co.....		24,780 00	
Atlantic Postal Telegraph Cable Co.....		3,474 40	
Danville & Western R'y Co.....		108,625 00	
Elba Telephone Co.....		275 25	
Franklin & Pittsylvania R. R. Co.....		49,700 00	
Henry County Telephone Co.....		147 00	
Danville R'y & Electric Co.....		25,508 00	
Southern Bell Telephone & Telegraph Co.....		2,884 00	
Southern Express Co.....		45 00	
Southern R'y Co.....		779,215 00	
Western Union Telegraph Co.....		22,257 58	
West Halifax Telephone Co.....		144 00	
			\$ 1,032,196 76
<i>Pocahontas, Town of:</i>			
Bluefield Telephone Co.....	\$	378 50	
Norfolk & Western R'y Co.....		27,060 00	
Southern Express Co.....		144 00	
			\$ 27,582 50
<i>Portsmouth, City of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	18 60	
Atlantic Coast Line R. R. Co.....		55,000 00	
Atlantic Postal Telegraph Cable Co.....		215 00	
Norfolk, Portsmouth & Newport News Co.....		58,270 00	
Old Dominion R'y Co.....		62,800 00	
Seaboard Air Line R'y.....		560,250 00	

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Portsmouth, City of—Continued.</i>		
Southern Bell Telephone & Telegraph Co.....\$	28,519 74	
Southern Express Co.....	894 00	
Southern R'y Co.....	20,000 00	
Southern States Telephone Co. of Baltimore City.....	3,280 50	
United States Express Co.....	50 00	
Western Union Telegraph Co.....	691 78	
		\$ 789,989 62
<i>Potomac City, Town of:</i>		
American Telephone & Telegraph Co. of Va.....\$	1,046 25	
Washington Southern R'y Co.....	9,814 00	
		\$ 10,860 25
<i>Powhatan, County of:</i>		
Farmville & Powhatan R. R. Co.....\$	54,490 00	
Fluvanna & James River Telephone Co.....	2,301 00	
Goochland Telephone Co.....	50 00	
Southern R'y Co.....	94,780 00	
Western Union Telegraph Co.....	1,238 21	
		\$ 152,839 21
<i>Prince Edward, County of:</i>		
American Telephone & Telegraph Co. of Va.....\$	7,804 95	
Central Telephone Co.....	208 00	
Farmville & Powhatan R. R. Co.....	1,646 00	
Norfolk & Western R'y Co.....	379,431 00	
Southern Express Co.....	4 00	
Southern R'y Co.....	126,610 00	
Southside Telephone Co.....	1,298 00	
Western Union Telegraph Co.....	4,683 99	
		\$ 521,685 94
<i>Prince George, County of:</i>		
Adams Express Co.....\$	2 00	
American Telephone & Telegraph Co. of Va.....	6,800 25	
Atlantic Coast Line R. R. Co.....	37,200 00	
Atlantic Postal Telegraph Cable Co.....	987 00	
Baltimore Steam Packet Co.....	2,000 00	
Norfolk & Western R'y Co.....	276,197 00	
Petersburg Telephone Co.....	708 00	
Southern Express Co.....	10 00	
Surry, Sussex & Southampton R'y Co.....	5,030 00	
Virginia Passenger & Power Co.....	4,023 00	
Western Union Telegraph Co.....	3,656 55	
		\$ 336,613 80
<i>Princess Anne, County of:</i>		
Norfolk & Southern R. R. Co.....\$	508,407 00	
Princess Anne Telephone Co.....	2,384 00	
Southern Bell Telephone & Telegraph Co.....	572 00	
Southern Express Co.....	16 00	
		\$ 511,379 00
<i>Prince William, County of:</i>		
Adams Express Co.....\$	13 00	
American Telephone & Telegraph Co. of Va.....	10,092 70	
Atlantic Postal Telegraph Cable Co.....	2,400 00	
Cedar Run Mutual Telephone Co.....	465 00	
Central Mutual Telephone Co., Inc.....	270 00	
Farmers' Mutual Telephone Co. of Prince William Co.	470 00	
Manassas & Dumfries Telephone Co.....	805 00	
Potomac R. R. Co.....	16,800 00	
Prince William & Loudoun Telegraph & Telephone Co.	292 50	
Southern Bell Telephone & Telegraph Co.....	1,007 00	

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Prince William, County of—Continued.</i>			
Southern Express Co	\$	53 00	
Southern R'y Co.....		362,265 00	
Washington Southern R'y Co.....		162,704 00	
Western Union Telegraph Co.....		12,441 86	
			\$ 570,079 06
<i>Pulaski, County of:</i>			
Mechanicsburg Telephone Co.....	\$	75 00	
Norfolk & Western R'y Co.....		480,718 00	
Southern Express Co.....		15 00	
Virginia & Tennessee Telephone Co.....		3,930 89	
Western Union Telegraph Co.....		5,496 05	
			\$ 490,234 94
<i>Pulaski, Town of:</i>			
Norfolk & Western R'y Co.....	\$	65,470 00	
Southern Express Co.....		122 00	
			\$ 65,592 00
<i>Radford, City of:</i>			
Norfolk & Western R'y Co.....	\$	90,569 00	
Radford Water Power Co.....		36,360 00	
Southern Express Co.....		116 00	
Virginia & Tennessee Telephone Co.....		2,320 75	
Western Union Telegraph Co.....		204 55	
			\$ 129,570 30
<i>Rappahannock, County of:</i>			
Culpeper Telephone Co.....	\$	330 00	
Page Valley Telephone Co.....		110 00	
Royal Telephone Co.....		202 50	
Warrenton Telephone Exchange.....		60 00	
			\$ 502 50
<i>Remington, Town of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	131 15	
Southern Express Co.....		21 00	
			\$ 152 15
<i>Richlands, Town of:</i>			
Norfolk & Western R'y Co.....	\$	51,005 00	
Southern Express Co.....		2 00	
			\$ 51,007 00
<i>Richmond, City of:</i>			
Atlantic Coast Line R. R. Co.....	\$	78,460 00	
Atlantic Postal Telegraph Cable Co.....		2,874 50	
Chesapeake & Ohio R'y Co.....		5,062,373 00	
Farmville & Powhatan R. R. Co.....		300 00	
Old Dominion Steamship Co.....		233,252 00	
Pullman Company.....		277,439 39	
Richmond, Fredericksburg & Potomac R. R. Co.....		75,000 00	
Richmond Passenger & Power Co.....		714,955 00	
Richmond & Petersburg Electric R'y Co.....		1,200 00	
Richmond Traction Co.....		449,644 00	
Seaboard Air Line R'y.....		117,171 00	
Southern Bell Telephone & Telegraph Co.....		243,950 80	
Southern Express Co.....		7,417 00	
Southern R'y Co.....		1,916,747 00	
Virginia Navigation Co.....		60,000 00	
Virginia Passenger & Power Co.....		480,495 00	
Western Union Telegraph Co.....		6,736 92	
			\$ 9,728,015 61

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Richmond, County of:</i>		
Adams Express Co.....	\$ 10 00	
Maryland, Delaware & Virginia R'y Co.....	1,000 00	
Northern Neck Telegraph & Telephone Co.....	1,434 00	
		\$ 2,444 00
<i>River Crossings & Submarine Cables:</i>		
Atlantic Postal Telegraph Co.....	\$	9,576 00
<i>Roanoke, City of:</i>		
Norfolk & Western R'y Co.....	\$ 7,521,278 00	
Roanoke R'y & Electric Co.....	175,535 00	
Southern Express Co.....	1,889 00	
Virginia & Tennessee Telephone Co.....	22,822 11	
Western Union Telegraph Co.....	824 28	
		\$ 7,722,348 89
<i>Roanoke, County of:</i>		
Long Distance Telephone Co. of Va.....	\$ 535 00	
Norfolk & Western R'y Co.....	490,580 00	
Roanoke R'y & Electric Co.....	60,445 00	
Southern Bell Telephone & Telegraph Co.....	196 00	
Southern Express Co.....	4 00	
Valley R. R. of Virginia.....	500 00	
Virginia & Tennessee Telephone Co.....	1,696 00	
Western Union Telegraph Co.....	5,686 72	
		\$ 559,642 72
<i>Rockbridge, County of:</i>		
Adams Express Co.....	\$ 61 00	
American Telephone & Telegraph Co. of Va.....	2,787 70	
Chesapeake & Ohio R'y Co.....	364,546 00	
Lexington Mutual Telephone Co.....	292 00	
Long Distance Telephone Co. of Va.....	1,105 00	
Norfolk & Western R'y Co.....	494,148 00	
Rockbridge Telephone Co.....	225 00	
Southern Bell Telephone & Telegraph Co.....	128 00	
Southern Express Co.....	32 00	
Spottswood Telephone Co.....	1,952 00	
Valley R. R. Co. of Virginia.....	106,460 00	
Western Union Telegraph Co.....	5,238 50	
		\$ 976,975 20
<i>Rockingham, County of:</i>		
Adams Express Co.....	\$ 39 00	
Chesapeake Western R'y.....	17,400 00	
Chesapeake & Western R. R. Co.....	100,465 00	
Farmer's Mutual Telephone Co.....	845 00	
Norfolk & Western R'y Co.....	311,341 00	
Rockingham Mutual Telephone & Telegraph Co.....	9,572 50	
Southern Bell Telephone & Telegraph Co.....	1,761 00	
Southern Express Co.....	73 00	
Southern R'y Co.....	155,665 00	
Stonewall Telephone Co.....	585 00	
Swift Run Telephone Co.....	112 50	
Valley R. R. Co. of Virginia.....	67,343 00	
Western Union Telegraph Co.....	4,966 70	
Weyer's Cave Telephone Exchange.....	177 50	
		\$ 670,346 20
<i>Rocky Mount, Town of:</i>		
Franklin County Telephone Co.....	\$ 949 00	
Franklin & Pittsylvania R. R. Co.....	12,140 00	
Norfolk & Western R'y Co.....	6,995 00	
Southern Express Co.....	18 00	
		\$ 20,102 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—Continued.

<i>Round Hill, Town of:</i>			
Southern Express Co.....	\$	32 00	
Southern R'y Co.....		6,199 00	
			\$ 6,231 00
<i>Russell, County of:</i>			
Coeburn, Clinch Valley & Nickelsville Telephone Co..	\$	297 50	
Lick Creek & Lake Erie R. R. Co.....		50,600 00	
Norfolk & Western R'y Co.....		355,732 00	
Southern Express Co.....		134 00	
Western Union Telegraph Co.....		2,523 55	
			\$ 409,287 05
<i>Salem, Town of:</i>			
Norfolk & Western R'y Co.....	\$	66,653 00	
Roanoke R'y & Electric Co.....		3,180 00	
Southern Express Co.....		43 00	
Valley R. R. Co. of Virginia.....		1,75 00	
Virginia & Tennessee Telephone Co.....		2,340 50	
Western Union Telegraph Co.....		191 30	
			\$ 73,582 80
<i>Saltsville, Town of:</i>			
Norfolk & Western R'y Co.....	\$	11,590 00	
Southern Express Co.....		2 00	
			\$ 11,592 00
<i>Scott, County of:</i>			
Clinchport Telephone Co.....	\$	4,900 00	
Coeburn, Clinch Valley & Nickelsville Telephone Co..		1,452 50	
Southern Express Co.....		8 00	
Virginia & Southwestern R'y Co.....		264,665 00	
Western Union Telegraph Co.....		2,889 50	
			\$ 273,415 00
<i>Scottsville, Town of:</i>			
Adams Express Co.....	\$	18 00	
Chesapeake & Ohio R'y Co.....		11,690 00	
			\$ 11,708 00
<i>Shenandoah, County of:</i>			
Cumberland Valley Telephone Co. of Baltimore City..	\$	90 00	
Farmers' Mutual Telephone System of Shenandoah			
Valley		5,430 00	
Frederick & Shenandoah Telephone Co.....		220 00	
Southern R'y Co.....		295,455 00	
Shenandoah County Telephone Co.....		1,863 00	
Southern Bell Telephone & Telegraph Co.....		2,496 00	
Southern Express Co.....		71 00	
United States Express Co.....		80 00	
Western Union Telegraph Co.....		4,706 01	
Winchester & Strasburg R. R. Co.....		87,473 00	
			\$ 347,884 01
<i>Shenandoah, Town of:</i>			
Norfolk & Western R'y Co.....	\$	56,412 00	
Southern Express Co.....		2 00	
			\$ 56,414 00
<i>Shendun, Town of:</i>			
Norfolk & Western R'y Co.....	\$		14,872 00
<i>Smithfield, Town of:</i>			
Home Telephone Co.....	\$	1,100 00	
Old Dominion Steamship Co.....		44,000 00	
			\$ 45,100 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Smyth, County of:</i>		
Bristol Telephone Co.....\$	115 00	
Broadford Telephone Co.....	1,555 00	
Marion & Rye Valley R'y Co.....	52,250 00	
Marion Telephone Exchange.....	2,182 00	
Norfolk & Western R'y Co.....	338,500 00	
Rural Retreat Telephone Co.....	214 00	
Southern Express Co.....	8 00	
Virginia Southern R. R. Co.....	30,000 00	
Virginia & Tennessee Telephone Co.....	1,012 00	
Western Union Telegraph Co.....	3,154 53	
		\$ 426,970 53
<i>Southampton, County of:</i>		
American Telephone & Telegraph Co. of Va.....\$	3,422 65	
Atlantic Coast Telephone Co.....	760 00	
Atlantic & Danville R'y Co.....	211,715 00	
Atlantic Postal Telegraph Cable Co.....	581 00	
Home Telephone Co.....	87 00	
Norfolk & Western R'y Co.....	128,472 00	
North State Telephone Co.....	632 00	
Seaboard Air Line R'y.....	373,798 00	
Southern Bell Telephone & Telegraph Co.....	1,826 00	
Southern Express Co.....	7 00	
Surry, Sussex & Southampton R'y Co.....	15,540 00	
Virginia & Carolina Telephone Co.....	1,104 00	
Western Union Telegraph Co.....	8,208 05	
		\$ 746,152 70
<i>South Boston, Town of:</i>		
Norfolk & Western R'y Co.....\$	2,725 00	
Southern Express Co.....	5 00	
Southern R'y Co.....	10,850 00	
		\$ 13,580 00
<i>Spotsylvania, County of:</i>		
Adams Express Co.....\$	8 00	
American Postal Telegraph Cable Co.....	2,560 00	
American Telephone & Telegraph Co of Va.....	4,379 20	
Orange Telephone Co.....	998 80	
Potomac, Fredericksburg & Piedmont R. R. Co.....	45,115 00	
Southern Bell Telephone & Telegraph Co.....	24 00	
Spotsylvania Telephone Co.....	2,844 00	
Upper Rappahannock Telephone & Telegraph Co.....	304 00	
Western Union Telegraph Co.....	4,157 86	
		\$ 60,390 86
<i>Stafford, County of:</i>		
Adams Express Co.....\$	26 00	
American Postal Telegraph Cable Co.....	2,904 00	
American Telephone & Telegraph Co. of Va.....	7,709 70	
Cedar Run Telephone Co.....	75 00	
Northern Neck Telegraph & Telephone Co.....	185 00	
Toluca & Fredericksburg Telephone Co.....	1,402 00	
Western Union Telegraph Co.....	6,693 82	
		\$ 18,915 52
<i>Staunton, City of:</i>		
Adams Express Co.....\$	619 00	
Blue Ridge Light & Power Co.....	22,700 00	
Chesapeake & Ohio R'y Co.....	28,601 00	
United States Express Co.....	360 00	
Staunton Mutual Telephone Co.....	8,210 00	
Valley R. R. Co. of Virginia.....	28,538 00	
Western Union Telegraph Co.....	213 95	
		\$ 89,241 95

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Strasburg, Town of:</i>			
Southern Express Co.....	\$	16 00	
Southern R'y Co.....		6,095 00	
			\$ 8,111 00
<i>Suffolk, Town of:</i>			
Atlantic Coast Telephone Co.....	\$	64 00	
Atlantic Postal Telegraph Cable Co.....		143 73	
Nansemond Telephone Co.....		3,693 00	
Norfolk & Western R'y Co.....		12,965 00	
Old Dominion Steamship Co.....		40,800 00	
Seaboard Air Line R'y.....		20,550 00	
Southern Bell Telephone & Telegraph Co.....		5,295 75	
Southern Express Co.....		257 00	
Western Union Telegraph Co.....		345 21	
			\$ 84,113 71
<i>Surry, County of:</i>			
Adams Express Co.....	\$	2 00	
Atlantic & Danville R'y Co.....		51,785 00	
Claremont Telephone Co.....		266 00	
Home Telephone Co.....		976 00	
Norfolk & Western R'y Co.....		150 00	
Surry, Sussex & Southampton R'y Co.....		95,630 00	
			\$ 148,809 00
<i>Sussex, County of:</i>			
American Postal Telegraph Cable Co.....	\$	3,480 00	
American Telephone & Telegraph Co. of Va.....		12,224 25	
Atlantic Coast Line R. R. Co.....		254,470 00	
Atlantic & Danville R'y Co.....		89,600 00	
Home Telephone Co.....		170 00	
Norfolk & Western R'y Co.....		214,829 00	
Southern Express Co.....		28 00	
Surry Sussex & Southampton R'y Co.....		48,002 00	
Sussex & Southside Telephone & Telegraph Co.....		689 00	
Western Union Telegraph Co.....		5,899 44	
			\$ 628,891 69
<i>Tacoma, Town of:</i>			
Norfolk & Western R'y Co.....	\$	22,540 00	
Southern Express Co.....		2 00	
			\$ 22,542 00
<i>Tazewell, County of:</i>			
Bluefield Telephone Co.....	\$	516 00	
Burke's Garden Telephone Co.....		262 50	
Burke's Garden Telephone Exchange.....		300 00	
Clear Fork Telephone Co.....		295 00	
Norfolk & Western R'y Co.....		425,731 00	
Southern Express Co.....		10 00	
Tazewell Street R'y Co.....		1,464 00	
Tazewell Telephone Exchange.....		5,728 50	
Western Union Telegraph Co.....		3,572 62	
			\$ 437,879 62
<i>Tazewell, Town of:</i>			
Southern Express Co.....	\$	25 00	
Tazewell Street R'y Co.....		4,708 00	
			\$ 4,733 00
<i>Timberville, Town of:</i>			
Southern Express Co.....	\$	3 00	
Southern R'y Co.....		5,890 00	
			\$ 5,893 00

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Vienna, Town of:</i>		
American Telephone & Telegraph Co. of Va.....	\$ 509 35	
Northern Virginia Telephone & Telegraph Co.....	135 00	
Southern Express Co.....	14 00	
Southern R'y Co.....	22,313 00	
Washington, Arlington & Falls Church R'y Co.....	10,444 00	
		\$ 33,415 35
<i>Vinton, Town of:</i>		
Norfolk & Western R'y Co.....	\$ 29,065 00	
Roanoke R'y & Electric Co.....	1,767 00	
Southern Express Co.....	2 00	
		\$ 30,834 00
<i>Virgilia, Town of:</i>		
Atlantic & Danville R'y Co.....	\$ 5,350 00	
Southern Express Co.....	20 00	
Virgilia Telephone Co.....	569 00	
		\$ 5,939 00
<i>Wakefield, Town of:</i>		
Norfolk & Western R'y Co.....	\$ 20,263 00	
Southern Express Co.....	38 00	
Surry, Sussex & Southampton R'y Co.....	3,848 00	
		\$ 24,149 00
<i>Warren, County of:</i>		
Norfolk & Western R'y Co.....	\$ 351,310 00	
Royal Telephone Co.....	507 25	
Southern Bell Telephone & Telegraph Co.....	768 00	
Southern Express Co.....	75 00	
Southern R'y Co.....	142,190 00	
Western Union Telegraph Co.....	2,447 35	
		\$ 497,297 60
<i>Warrenton, Town of:</i>		
Southern Express Co.....	\$ 16 00	
Southern R'y Co.....	2,815 00	
		\$ 2,831 00
<i>Warwick, County of:</i>		
Adams Express Co.....	\$ 305 00	
American Postal Telegraph Cable Co.....	15 00	
Chesapeake & Ohio R'y Co.....	623,174 00	
Chesapeake Telephone & Telegraph Co.....	54 00	
Citizens R'y Light & Power Co.....	20,750 00	
Hampton Roads R'y & Electric Co.....	10,160 00	
Southern Bell Telephone & Telegraph Co.....	1,976 00	
Tidewater Telephone Co.....	54 00	
Western Union Telegraph Co.....	487 70	
		\$ 656,975 70
<i>Washington, County of:</i>		
Bristol Telephone Co.....	\$ 2,668 00	
Clinchport Telephone Co.....	370 00	
Damascus Telephone Association, Inc.....	706 00	
East Tennessee Telephone Co.....	152 00	
Liberty Hall & Damascus Telephone Co.....	546 00	
Mendota-Benhams Independent Telephone Co.....	190 00	
Norfolk & Western R'y Co.....	487,965 00	
Southern Express Co.....	15 00	
Virginia-Carolina R'y Co.....	84,597 00	
Virginia & Southwestern R'y Co.....	104,110 00	
Washington Telephone Co.....	1,135 00	
Western Union Telegraph Co.....	6,346 54	
		\$ 688,800 54

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Waterly, Town of:</i>			
Atlantic & Danville R'y Co.....	\$	3,405 00	
Atlantic Postal Telegraph Cable Co.....		90 00	
Norfolk & Western R'y Co.....		22,956 00	
Southern Bell Telephone & Telegraph Co.....		418 23	
Southern Express Co.....		5 00	
			\$ 26,874 23
<i>Waynesboro, Town of:</i>			
Adams Express Co.....	\$	40 00	
Chesapeake & Ohio R'y Co.....		13,555 00	
Waynesboro Mutual Telephone Co.....		1,045 00	
			\$ 14,640 00
<i>West Clifton Forge, Town of:</i>			
Chesapeake & Ohio R'y Co.....	\$	240,286 00	
Clifton Forge Mutual Telephone Co.....		310 00	
			\$ 240,596 00
<i>West Falls Church, Town of:</i>			
Southern R'y Co.....	\$		16,652 00
<i>Westmoreland, County of:</i>			
Adams Express Co.....	\$	6 00	
Maryland, Delaware & Virginia R'y Co.....		500 00	
Northern Neck Telegraph & Telephone Co.....		780 00	
			\$ 1,286 00
<i>West Point, Town of:</i>			
Southern Express Co.....	\$	64 00	
Southern R'y Co.....		40,740 00	
Tidewater Telephone Co.....		170 00	
Western Union Telegraph Co.....		144 40	
			\$ 41,118 40
<i>Williamsburg, City of:</i>			
Adams Express Co.....	\$	25 00	
Chesapeake Telephone & Telegraph Co.....		1,396 00	
Southern Bell Telephone & Telegraph Co.....		230 00	
Western Union Telegraph Co.....		36 75	
			\$ 1,687 75
<i>Winchester, City of:</i>			
Adams Express Co.....	\$	294 00	
Baltimore & Ohio R. R. Co.....		115,600 00	
Cumberland Valley R. R. Co.....		5,567 00	
Cumberland Valley Telephone Co. of Baltimore City..		1,500 00	
Cumberland Valley & Martinsburg R. R. Co.....		9,201 00	
Frederick & Clarke Telephone Co.....		700 00	
Southern Bell Telephone & Telegraph Co.....		5,369 36	
United States Express Co.....		310 00	
Western Union Telegraph Co.....		150 00	
Winchester & Potomac R. R. Co.....		15,440 00	
Winchester & Strasburg R. R. Co.....		4,957 00	
			\$ 159,088 36
<i>Windsor, Town of:</i>			
American Telephone & Telegraph Co. of Va.....	\$	373 45	
Norfolk & Western R'y Co.....		17,023 00	
Southern Express Co.....		2 00	
			\$ 17,398 45
<i>Wise, County of:</i>			
Adams Express Co.....	\$	27 00	
Coeburn, Clinch Valley & Nickellsville Telephone Co..		87 50	
Indian River & Pound Creek R. R. Co.....		47,176 00	
Interstate R. R. Co.....		88,250 00	
Louisville & Nashville R. R. Co.....		164,716 00	
Norfolk & Western R'y Co.....		224,450 00	

TAXABLE VALUES OF PUBLIC SERVICE CORPORATIONS IN CITIES, TOWNS
AND COUNTIES.—CONTINUED.

<i>Wise, County of—Continued.</i>		
Southern Express Co.....	\$ 58 00	
Virginia & Kentucky R'y Co.....	19,270 00	
Virginia & Tennessee Telephone Co.....	2,867 27	
Virginia & Southwestern R'y Co.....	41,270 00	
Western Union Telegraph Co.....	8,390 70	
Wise Terminal Co.....	32,501 00	
		\$ 624,093 47
<i>Wise, Town of:</i>		
Virginia & Tennessee Telephone Co.....	\$ 382 50	
<i>Woodstock, Town of:</i>		
Shenandoah County Telephone Co.....	\$ 202 50	
Southern Express Co.....	52 00	
Southern R'y Co.....	14,485 00	
		\$ 14,739 50
<i>Wythe, County of:</i>		
Norfolk & Western R'y Co.....	\$ 657,483 00	
Rural Retreat Mutual Telephone Co.....	865 00	
Rural Retreat Telephone Co.....	1,970 00	
Southern Express Co.....	18 00	
Virginia & Tennessee Telephone Co.....	1,238 00	
Western Union Telegraph Co.....	5,855 74	
Wythe Mutual Telephone Co.....	2,607 00	
Wytheville Telephone Co.....	1,399 00	
		\$ 670,935 74
<i>Wytheville, Town of:</i>		
Norfolk & Western R'y Co.....	\$ 39,460 00	
Southern Express Co.....	104 00	
Wythe Mutual Telephone Co.....	1,735 00	
Wytheville Telephone Co.....	1,119 00	
		\$ 42,418 00
<i>York County of:</i>		
Adams Express Co.....	\$ 13 00	
Chesapeake & Ohio R'y Co.....	115,352 00	
Chesapeake Steamship Co.....	1,000 00	
Chesapeake Telephone & Telegraph Co.....	942 00	
Hampton Telephone Co.....	185 00	
Southern Bell Telephone & Telegraph Co.....	480 00	
Tidewater Telephone Co.....	351 00	
Western Union Telegraph Co.....	125 40	
		\$ 118,448 40
Grand Total.....		\$76,384,857 24

j

INDEX TO PART I.

	PAGE.
A	
Abingdon Hospital, Incorporated, The.....	367, 392
Abingdon, Town of, Taxable values of public service corporations in	507
Acca Social Club, The.....	362, 391
Accidents on transportation lines, Power of Commission to investigate	25
Accomac, County of, Taxable values of public service corpora- tions in	507
Accomac and Northampton Telephone Co., Taxable values of	465
Acetylene Company, The.....	377, 418
Acme Rock Crushing Company, Inc., The.....	356, 392
Adams Bakery, Inc., The.....	360, 392
Adams Express Co., Taxable values of.....	495
Afro-American Aid and Endowment Order of Virginia.....	353, 390
Agreed facts of parties to complaints or proceedings.....	45
Albemarle & Chesapeake Canal Co., Taxable values of.....	453
Albemarle Club.....	365, 392
Albemarle, County of, Taxable values of public service corpora- tions in	507
Albemarle & Farmville Railway Co.....	357, 389
Albemarle Steam Navigation Co. Taxable values of.....	503
Albemarle Telephone Co., Taxable values of.....	465
Alexandria, County of, Taxable values of public service corpora- tions in	507
Alexandria, City of, Taxable values of public service corpora- tions in	507
Alexandria Glass Works, Inc.....	356, 392
Alleghany, County of, Taxable values of public service corpora- tions in	508
Alleghany Trust & Bonding Corporation, The.....	362, 392
Alliance & Industrial Union Manufacturing Co.....	377, 418
Alma Mater Blanket Co., Inc., The.....	364, 392
Amelia, County of, Taxable values of public service corpora- tions in	508
Amendments to charters, Issuance of.....	27
Amendments to complaints or answers.....	44
American Beneficial Insurance Co., The.....	376, 415
American Can Co.....	125
American Coal Co. of Alleghany County, The.....	427
American Fraternity, Inc., The.....	358, 390

	PAGE
American Hygienic Brick Tile Fireproofing Co., Inc.....	371, 411
American Loading and Unloading Machine Co., Inc., The.....	365, 392
American National Life Insurance Co., Inc.....	360, 393
American Novelty Co., Inc.....	355, 395
American Reserve Bond Co.....	427
American Suburban Corporation, The.....	360, 393
American Telephone & Telegraph Co. of Va., Taxable values of	465
American Trading Co. of the Pacific Coast, The.....	419
American Type Founders Co., Inc.....	421
American Warehousing Co. of Baltimore City.....	427
Amherst, County of, Taxable values of public service corpora- tions in	508
Amherst Development Co., The.....	371, 418
Anderson-Newbill Co., Inc.....	360, 393
Answers to petitions or writs.....	44
Appalachian Mining & Exploration Co., The.....	427
Appleridge Telephone Association, Limited.....	360, 387
Appomattox & Charlotte Railway Co., The.....	356, 389
Appeal from judgment of Commission.....	24
Appomattox, County of, Taxable values of public service corpo- rations in	508
Arcada Social Club, Inc.....	364, 391
Argument, oral or written, before State Corporation Commission	45
Ashland, Town of, Taxable values of public service corpora- tions in	508
Assessing properties of public service corporations.....	33
Aston Milling & Mercantile Co., Inc.....	364, 393
Atlantic Coast Line Railroad Co.....	104
Atlantic Coast Line Railroad Co., Notice to, of proposed freight rates	155
Atlantic Coast Line Railroad Co., Reply of, to Notice, Proposed freight rates and classification.....	292
Atlantic Coast Line Railroad, Proposed Class Freight Rates.....	274
Atlantic Coast Line Railroad Co., Taxable values of.....	433
Atlantic Coast Telephone Co., Taxable values of.....	467
Atlantic Coast Terminal Co., Inc., The.....	359, 393
Atlantic Corporation.....	368, 393
Atlantic & Danville Railway Co., Taxable values of.....	433
Atlantic Permanent Building & Loan Association of the Town of Berkley in the County of Norfolk and State of Virginia.....	374, 414
Atlantic Postal Telegraph Cable Co., Taxable values of.....	467
Atlantic Realty Corporation.....	360, 393
Atlantic Shook & Lumber Co., The.....	374, 419
Atlantic Telephone Co., Taxable values of.....	468
Atlantic Trading Co., Inc.....	362, 393
Augusta, County of, Taxable values of public service corpora- tions in	508

	PAGE.
Augusta Manganese Co., Inc.....	373, 419
Auxiliary Home Protection Association of Virginia.....	359, 390

B

Balliff of Corporation Commission, Duties of.....	18
Bachelor Realty Corporation, The.....	356, 393
Baker Tanning Co., The W. W.....	357, 393
Baldwin, R. A., & Sons Co., Inc.....	351, 393
Ballard Telephone Co., Inc.....	357, 387
Ballard Telephone Co., Inc., Taxable values of.....	468
Baltimore, Chesapeake & Atlantic Railway Co., Taxable values of	503
Baltimore & Ohio Railroad Co., Notice to. of proposed freight rates	155
Baltimore & Ohio Railroad, Proposed class freight rates.....	274
Baltimore & Ohio Railroad, Proposed freight rates on valuable lumber and logs.....	282
Baltimore & Ohio Railroad Co., Taxable value of property in Virginia	434
Baltimore Steam Packet Co., Taxable value of.....	503
Baltimore Union, Inc.....	361, 393
Bank of Amelia, Inc., The.....	357, 385
Bank of Appalachia, Inc., The.....	369, 385
Bank of Boykins, Inc.....	356, 385
Bank of Clover, Inc.....	364, 385
Bank of Commerce & Trusts.....	421
Bank of Damascus, Inc., The.....	356, 385
Bank of Holland, Inc.....	362, 385
Bank of Jarratts, Inc., The.....	353, 385
Bank of Marshall, Inc., The.....	364, 385
Bank of Newsoms, Inc.....	363, 385
Bank of Pocahontas.....	375, 413
Bank of Poquoson.....	358, 385
Bank of Powhatan, Inc., The.....	365, 385
Bank of Princess Anne, Inc., The.....	359, 385
Bank of Rural Retreat, Inc., The.....	361, 385
Bank of Smithfield.....	375, 413
Banks, State, List of, showing kinds of stocks and bonds owned	343
Banks, State, Miscellaneous statistics of.....	347
Banks, State, Summary of resources and liabilities.....	346
Bank of Stony Creek, Inc.....	356, 385
Bank of Stuart, Inc.....	367, 385
Bank of Wytheville.....	373, 413
Bannister Milling Co., Inc., The.....	362, 393
Baptist Council of Richmond & Manchester, The.....	363, 390
Bargain Furniture Co., Inc.....	372, 419
Barton Heights, Town of, Taxable values of public service corpo- rations in	509
Basic City Building & Investment Co.....	374, 419

	PAGE.
Bath, County of, Taxable values of public service corporations in	509
Bath County Telephone Co., Taxable values of.....	468
Basic City, Town of, Taxable values of public service corporations in	509
Bay Shore Terminal Co., Taxable values of.....	457
Battletown Hotel & Investment Corporation.....	353, 393
Bayne-Morris Co., Inc.....	354, 393
Bedford & Campbell County Telephone and Telegraph Co.....	355, 387
Bedford City, Town of, Taxable values of public service corporations in	509
Bedford, County of, Taxable values of public service corporations in	509
Bedford Coal & Mill Co., Inc., The.....	357, 393
Bedford Power Co.....	360, 393
Bear Lithia Springs Co.....	427
Bedford & Campbell County Telephone and Telegraph Co., Taxable values of	468
Belt Line Industrial Land Co., Inc., The.....	352, 393
Belvidere Land Co., Inc., The.....	357, 393
Beman Manufacturing Co., Inc.....	375, 419
Beneficial Order of Christian Industry of Virginia, The.....	352, 390
Bentonville Milling & Manufacturing Co., Inc.....	356, 393
Benevolent Association of Black Men of America, The.....	365, 390
Berkley Street Railway Co., Taxable values of.....	457
Berkley, Town of, Taxable values of public service corporations in	509
Berry Hill Mineral Spring Co. of Virginia.....	427
Berryville, Town of, Taxable values of public service corporations in	509
Betts-Hayder Construction Co., Inc.....	366, 393
Big Island & Bedford City Telephone Co., Taxable values of.....	468
Big Stone Gap and Powell's Valley Railway Co., Taxable values of	434
Big Stone Gap, Town of, Taxable values of public service corporations in	509
Big Stony Railway Co., Taxable values of.....	434
Big Sandy & Cumberland Railroad Co., Taxable values of.....	434
Billings, S. A., Co., Inc.....	355, 393
Blacksburg, Town of, Taxable values of public service corporations in	509
Black Mountain Railway Co.....	151
Black Rock Oyster Co., Inc., The.....	359, 393
Black Wolf Coal Co., Inc.....	359, 393
Blackstone & Lunenburg Railroad Co.....	353, 372, 389, 416
Blackstone Telephone Co., Taxable values of.....	469
Blackstone, Town of, Taxable values of public service corporations in	510
Blair-Ruehl Glass Co., Inc.....	351, 375, 393, 419

	PAGE.
Blair Telephone Co., Taxable values of.....	469
Bland, County of, Taxable values of public service corporations in	510
Bland Telephone Co., Taxable values of.....	469
Blincoe, Davis & Co., Inc.....	365, 393
Bluefield & Hinton Electric Railway Co., Taxable values of.....	457
Bluefield Telephone Co., The.....	427
Bluefield Telephone Co., Taxable values of.....	469
Blue Ridge Light & Power Co.....	358, 389
Blue Ridge Light & Power Co., Taxable values of.....	457
Blue Ridge Overalls Co.....	375, 419
Bluestone Traction Co.....	353, 389
B'Nai Sholom Congregation.....	363, 390
Board of Public Works, Discontinuance of.....	28
Boice & Buchanan Lumber Co., Inc.....	351, 393
Boise Lumber Co., Inc.....	355, 393
Bonds of Assistants to Corporation Commission.....	19
Bonds, Judgments upon.....	25
Bonds, Suspending, on appeals.....	24
Bondtown, Town of, Taxable values of public service corpora- tions in	510
Bone Island Oyster Co., Inc.....	356, 393
Botetourt, County of, Taxable values of public service corpora- tions in	510
Botetourt Telephone Co., Taxable values of.....	469
Boydton, Town of, Taxable values of public service corporations in	510
Boulevard Realty Corporation.....	357, 393
Bowling & Gilbert, Inc.....	351, 393
Bowling Green, Town of, Taxable values of public service corpo- rations in	510
Boxley, J. J., & Son, Inc.....	366, 393
Bradley, J. H., Co., Inc.....	353, 393
Brand Shoe Co., Inc.....	361, 393
Brassar Co., Inc., The.....	367, 393
Brick, Proposed freight rate on, for all railroads.....	283
Bridgewater Milling Corporation of Fredericksburg, The.....	359, 393
Bridgewater, Town of, Taxable values of public service corpo- rations in	510
Brinson Grocery Co., Inc., The.....	355, 393
Bristol, City of, Taxable values of public service corporations in	510
Bristol Telephone Co., Taxable values of.....	469
Britton Brothers, Inc.....	357, 393
Broadford Telephone Co., Taxable values of.....	469
Broadway, Town of, Taxable values of public service corpora- tions in	510
Brooke-Tazewell Investment Corporation.....	354, 393
Brown Corporation, The L. W.....	354, 393

	PAGE-
Brown, E. C., Inc.....	365, 393
Brown Flue Expander Co., Inc.....	365, 393
Brunswick, County of, Taxable values of public service corporations in.....	510
Brunswick Mutual Telephone Co., Inc.....	358, 387
Buchanan, County of, Taxable values of public service corporations in	510
Buchanan Investment Co., Inc.....	367, 393
Buchanan Publishing Co., Inc.....	362, 393
Buchanan & Tazewell Railway Corporation.....	359, 376, 389, 416
Buchanan, Town of, Taxable values of public service corporations in	510
Buckingham Bank, Inc., The.....	361, 385
Buckingham Commercial Corporation, The.....	357, 393
Buckingham, County of, Taxable values of public service corporations in	511
Buckingham Social Club.....	365, 391
Buena Vista, City of, Taxable values of public service corporations in	511
Buena Vista Foundry Co., Inc.....	357, 393
Buena Vista Mercantile Co., Inc.....	368, 393
Buena Vista Mills, Inc.....	354, 393
Buena Vista Plaster Co., The.....	371, 419
Building Corporation of Norfolk, The.....	355, 374, 393, 419
Bull Creek Coal Co., Inc.....	358, 393
Buli, Geo. B., Co.....	102
Bunting-McNeal Real Estate Co., Inc.....	367, 394
Burke's Garden Telephone Exchange, Taxable values of.....	469
Burkeville, Town of, Taxable values of public service corporations in	511
Burton System, Inc., The.....	367, 394
Burrow, Martin & Co., Inc.....	357, 394
Butler & Bosher Co.....	376, 419
Byrd Telephone Co., Taxable values of.....	470

C

Camden Heights Co., Inc.....	360, 394
Cameron Stove Co., Inc.....	365, 394
Campbell, County of, Taxable values of public service corporations in	511
Cape Charles, Town of, Taxable values of public service corporations in	511
Cape Fear Lumber Co.....	373, 419
Capital City Telephone Co., Taxable values of.....	470
Carolina Company.....	427
Carolina Corporation, The.....	357, 394
Carolina Development Co., Inc.....	367, 394
Carolina Export Co., Inc.....	367, 394

	PAGE.
Caroline, County of, Taxable values of public service corporations in	511
Caroline Jewelry & Optical Co., Inc., The.....	366, 394
Carpenter Woolen Mills Co., Inc.....	355, 394
Carper Lithia Springs Co., Inc., The.....	361, 394
Carroll, County of, Taxable values of public service corporations in.....	511
Carroll Telephone Co., Taxable values of.....	470
Car service rules and regulations.....	49
Cashon Hardware Co., Inc.....	365, 394
Cathedral Heights Land Corporation.....	368, 394
Catholic Beneficial Society, Inc.....	367, 390
Caulbourn Brothers Oyster Co., Inc.....	357, 394
Cedar Bluff, Town of, Taxable values of public service corporations in	511
Cedar Run Mutual Telephone Co., The.....	353, 387
Cedar Run Mutual Telephone Co., Taxable values of.....	470
Central Mercantile Co., Inc.....	362, 394
Central Mutual Telephone Co., Taxable values of.....	470
Central Telephone Co., Taxable values of.....	470
Century Investment Corporation.....	361, 394
Chamber of Commerce of the City of Roanoke, Virginia.....	372, 417
Charles City, County of, Taxable values of public service corporations in	512
Charlotte, County of, Taxable values of public service corporations in	512
Charlotte Land & Improvement Co., Inc.....	355, 394
Charlottesville & Albemarle Railway Co., Taxable values of....	457
Charlottesville, City of, Taxable values of public service corporations in	512
Charlottesville Canning Co., Inc.....	358, 394
Charlottesville Land Corporation.....	355, 394
Charlottesville Lumber Co., Inc., The.....	367, 394
Charlottesville Perpetual Building & Loan Co., The.....	372, 414
Charter, Definition of.....	15
Charter Amendments, Recapitulation of, for counties and localities	424
Charters, Issuance of.....	27
Charters, List of, issued in 1905.....	351
Charters, Recapitulation of, for counties and localities.....	408
Charters, Total number issued during year.....	429
Chase City, Town of, Taxable values of public service corporations in	512
Chatham, Town of, Taxable values of public service corporations in	512
Cheeseman Chemical Co., Inc.....	353, 394
Chesapeake Fishing and Gun Club of Elizabeth City County, Virginia, The	375, 418
Chesapeake Launch & Motor Co., Inc.....	367, 394
Chesapeake & Ohio Railway Co.....	135, 149

	PAGE
Chesapeake & Ohio Railway Co., Notice to, of proposed freight rates	155
Chesapeake & Ohio Railway, Proposed class freight rates.....	276
Chesapeake & Ohio Railway, Proposed freight rates on valuable lumber and logs	282
Chesapeake & Ohio Railway Co., Reply of, to notice, proposed freight rates and classification	302
Chesapeake & Ohio Railway Co., Taxable values of.....	434
Chesapeake & Potomac Telephone Co., Taxable values of.....	471
Chesapeake Recreation Co., Inc., The.....	359, 384
Chesapeake Steamship Co., Taxable values of.....	503
Chesapeake Transit Co., Franchise tax on earnings.....	457
Chesapeake Western Railway, The.....	371, 416
Chesapeake Western Railway, Proposed freight rates on valuable lumber and logs	282
Chesapeake Western Railway Co., Taxable values of.....	435
Chesapeake & Western Railroad Co., Taxable values of.....	435
Chesterfield, County of, Taxable values of public service corporations in	512
Cogbill-Goode Lumber & Manufacturing Co., Inc.....	352, 395
Christiansburg, Town of, Taxable values of public service corporations in	512
Christian Helping Hand Association of the World, The.....	351, 390
Christian Woman's Board of Missions of Virginia.....	352, 390
Christian & Winfree Co.....	103
Chuckatuck, Newport News & Norfolk Steamboat Co., Taxable values of	504
Chuckatuck Telephone Corporation, The.....	354, 387
Chuckatuck Telephone Corporation, Taxable values of.....	471
Citizens Bank & Trust Co, Inc.....	363, 385
Citizens' Coal Co., Inc., The.....	357, 394
Citizens' Railway, Light & Power Co., Taxable values of.....	458
Citizens Telephone & Telegraph Co., Taxable values of.....	471
City Bakery, Inc., The.....	359, 394
City Coal Co. of Richmond, Inc.....	354, 394
City Club of Richmond, Virginia, Inc., The.....	367, 392
City Hall Land Corporation.....	357, 394
City Hall Plume Realty Corporation.....	364, 394
City Manufacturing Co., Inc.....	351, 394
City Realty Corporation.....	355, 394
Claiborne Drug Co., Inc.....	368, 394
Claremont Telephone Co., Taxable values of.....	471
Claremont, Town of, Taxable values of public service corporations in	512
Clark, James, Distilling Co. of Cumberland, Md., The.....	427
Clarke, County of, Taxable values of public service corporations in	512
Clarke Overall & Pants Manufacturing Co., Inc.....	361, 394

	PAGE.
Clarksville, Town of, Taxable values of public service corporations in	513
Classification of Freight, Proposed.....	161
Clear Fork Telephone Co., Taxable values of.....	471
Clerk to Corporation Commission, Duties of.....	18
Clifton Forge Mining & Development Co.....	372, 419
Clifton Forge Mutual Telephone Co., Taxable values of.....	471
Clifton Forge, Town of, Taxable values of public service corporations in	513
Clinchport Telephone Co., Taxable values of.....	472
Clintwood, Town of, Taxable values of public service corporations in	513
Clover, Town of, Taxable values of public service corporations in	513
Clyde Steamship Co., Taxable values of.....	504
Clyndale Land Co., Inc.....	353, 394
Coeburn Grocery Co., Inc.....	363, 394
Coeburn Home Co., Inc.....	352, 394
Coeburn, Clinch Valley & Nickellsville Telephone Co., Taxable values of	472
Coeburn, Town of, Taxable values of public service corporations in	513
Coffee Machine Co., Inc.....	351, 394
Colbert-Stover Drug Co., Inc.....	361, 395
Collection of debts or claims, appointment of agents therefor.....	31
Collection of dividend for State from work of internal improvement.	30
Collection of fines and penalties.....	22
College Place Corporation.....	356, 395
Coleman Land Corporation.....	351, 395
Colonna Dry Dock Company, Inc.....	366, 395
Colonial Building Corporation.....	364, 395
Colonial Hotel Corporation.....	357, 395
Colonial Manufacturing Co., Inc., The.....	360, 395
Colross Lumber Co., Inc.....	365, 395
Columbia Heights Corporation.....	368, 395
Columbia Pharmacy, Inc.....	368, 395
Columbia Stone Quarries, Inc.....	353, 395
Columbia Towing Co., Inc.....	356, 395
Columbia, Town of, Taxable values of public service corporations in	513
Columbia Trust Co., Inc.....	358, 395
Commonwealth of Virginia, Appeal against, by Lake Drummond Canal & Water Co.....	87
Commonwealth of Virginia, Appeal against, by O. D. S. S. Co....	81
Commonwealth of Virginia, Appeal against, of Thomas S. Wheelwright, et als.....	97

	PAGE
Commonwealth of Virginia vs. Black Mountain Railway Co.....	151
Commonwealth of Virginia vs. American Can Co.....	125
Commonwealth of Virginia vs. Geo. B. Bull Co.....	102
Commonwealth of Virginia vs. Chesapeake & Ohio Railway Co...	135, 149
Commonwealth of Virginia vs. Christian & Winfree Co.....	103
Commonwealth of Virginia vs. Norfolk & Western Railway Co. and Louisville & Nashville Railroad Co.....	122
Commonwealth of Virginia vs. Richmond, Fredericksburg & Poto- mac Railroad Co., and Atlantic Coast Line Railroad Co.....	104
Commonwealth of Virginia vs. Schuyler Railway Co.....	118
Commonwealth of Virginia vs. Southern Railway Co.....	120
Commonwealth of Virginia vs. Standard Oil Co.....	128
Commonwealth of Virginia vs. Virginia Passenger & Power Co	152
Commonwealth of Virginia vs. Washington, Alexandria & Mt. Ver- non Railway Co	113
Commercial Real Estate Co., Inc.....	361, 395
Complaints against transportation companies.....	20
Condition of each work made on State's account, Report of to Gen- eral Assembly	31
Consolidated Excelsior Co., Inc.....	353, 395
Consolidated Ice Co., Inc.....	421
Constitution, New, of Virginia, Article XII.....	3
Consolidated Orchards Co., Inc.....	356, 395
Continental Realty Corporation of Norfolk, Virginia.....	358, 395
Continuous Extracting Press Corporation.....	363, 395
Co-operative Mercantile Co. of Virginia., Inc.....	355, 395
Co-operative Orange Growers Association of Florida, Inc.....	363, 395
Co-operative Real Estate & Investment Co., Inc., The.....	362, 395
Corporation, definition of.....	15
Corporations, Public duty required.....	19
Corporations, Register of.....	27
Corporation Commission, Assistants to.....	17
Corporation Commission, Location of offices.....	16
Corporation Commission, Sessions of.....	16, 17
Corporation Commissioners, Term of.....	16
Corporation Commissioners, Qualifications of.....	16
Corporation Commission, Qualifications of assistants.....	17
Corporation Commissioners, How appointed.....	15, 16
Courtland, Town of, Taxable values of public service corporations in	513
Courtland-Emporia Telephone Co.....	366, 387
Covington Brick Co., Inc.....	366, 395
Covington, Town of, Taxable values of public service corpora- tions in	513
Craddock-Terry Co.....	377, 419
Craft Lumber Co., Inc., The.....	361, 395
Craig, County of, Taxable values of public service corporations in	513

	PAGE.
Craig Telephone Co., Taxable values of.....	472
Craigsville & Bell's Valley Mutual Telephone Co. The.....	360, 387
Crescent Iron Works, Inc.....	358, 395
Crescent Manufacturing Co., Inc., The.....	356, 395
Crewe, Town of, Taxable values of public service corporations in	513
Crockett Land Co., Inc.....	361, 395
Crockin, H., Corporation.....	366, 395
Crown Paper Co., Inc., The.....	367, 395
Crozet Cider Co., Inc.....	356, 395
Crystal Spring Drainage Co., Inc., The.....	357, 395
Cuba-Finland Colonization Co., Inc.....	361, 395
Cuban Trust Co., Inc., The.....	366, 395
Cullingworth, J. N., Inc.....	357, 395
Culpeper, County of, Taxable values of public service corporations in	513
Culpeper, Sperryville, Washington & Front Royal Telephone Co., Taxable values of	472
Culpeper Telephone Co., Taxable values of.....	472
Culpeper, Town of, Taxable values of public service corporations in	514
Cumberland Bank, Inc., The.....	364, 385
Cumberland, County of, Taxable values of public service corporations in	514
Cumberland Valley & Martinsburg Railroad Co., Taxable values of	436
Cumberland Valley Railroad Co., Taxable values of property in Virginia	436
Cumberland Valley Telephone Co. of Baltimore City, Taxable values of.....	472
Cuthbert Brothers, Inc.....	366, 395

D

Dabney Brokerage Co.....	375, 419
Dismal Swamp Railroad Co., Taxable values of.....	449
Damascus Telephone Association, Inc., Taxable values of.....	473
Damascus, Town of, Taxable values of public service corporations in	514
Dan River Power & Manufacturing Co., The.....	374, 419
Dan River Telephone Co.....	368, 387
Dan Valley Lumber Co.....	427
Dan Valley Mills, The.....	371, 419
Danville, City of, Taxable values of public service corporations in	514
Danville Plumbing & Heating Co., Inc.....	351, 395
Danville Railway & Electric Co., Taxable values of.....	458
Danville & Western Railway Co., Taxable values of.....	436
Darden-Howard Co., Inc.....	358, 395
Daughters of Friendship & Charity, The.....	366, 390
Daughters & Sons of Love Society, Inc., The.....	360, 395

	PAGE.
Davidson-Zimmerman Co., Inc.....	362, 395
Davis, A. B., & Son, Inc.....	363, 395
Dayton Land & Improvement Co., Inc., The.....	367, 395
Dayton, Town of, Taxable values of public service corporations in	514
Deans, A. W., & Co., Inc.....	363, 395
Deep Water Coal & Coke Co., Inc.....	351, 395
Delaware, Maryland & Virginia Railroad Co., Taxable values of	436
DeLeon Cigar Co., Inc.....	353, 395
Demurrage rules and regulations.....	49
Deposit of moneys collected by Commission.....	27
Depositions of witnesses in proceeding or investigation before Commission	45
Diamond Ice Co.....	377, 419
Dibrell Brothers, Inc.....	360, 395
Dickenson County Bank, Inc.....	368, 385
Dickenson, County of, Taxable values of public service corpora- tions in	514
Dickie, James, Telephone Co., Taxable values of.....	473
Diggs, C. H., Inc.....	367, 395
Dill, Joseph G., Inc.....	353, 395
Di-Lu-Lu-Te Co., Inc., The.....	357, 396
Dinwiddie, County of, Taxable values of public service corpora- tions in	514
Directors, Appointment of, to represent State's interest in the works of internal improvement.....	30
Directories Publishing Corporations.....	361, 396
Dixie Aerie Home Fraternal Order of Eagles.....	357, 391
Dixie Furniture Co., Inc.....	366, 396
Docket of complaints, proceedings, etc., pending before commis- sion	26
Dodson Hotel Corporation.....	365, 396
Donorpoise Co., Inc., The.....	367, 396
Dovesville Mutual Telephone Co., The.....	366, 387
Dublin Institute, The.....	356, 390
Duckhardt Brothers, Inc.....	355, 396
Dumfries, Town of, Taxable values of public service corporations in	514
Duodessy, Inc., The.....	355, 396

E

Eagle Rock Bank, Inc.....	353, 385
Eagle Rock Lime Co.....	427
Eagle Shoe Co.....	373, 419
Elliott, R. H., & Co., Inc.....	356, 396
Eanes, W. F., Co., Inc.....	364, 396
Easterday, William A., Inc.....	357, 396
Eastland Co., Inc.....	356, 396
East Falls Church, Town of, Taxable values of public service cor- porations in	514

INDEX TO PART I.

549

	PAGE.
East Fairmont Corporation, The.....	354, 396
East Stone Gap, Town of, Taxable values of public service corporations in	514
East Tennessee Telephone Co., Taxable values of.....	473
Eastville, Town of, Taxable values of public service corporations in	514
Edinburg, Town of, Taxable values of public service corporations in	514
Eddy, Falk & American Trading Co.....	375, 419
Eddy Press Corporation, The.....	351, 396
Elba Telephone Co., Taxable values of.....	473
Elba, Town of, Taxable values of public service corporations in...	515
Ellason, Rhoades & Co., Inc.....	359, 396
Elizabeth City, County of, Taxable values of public service corporations in	515
Elizabeth City & Norfolk Telegraph Co., Taxable values of.....	473
Elizabeth River Railroad Co, The.....	376, 416
Elk's Home.....	359, 390
Elkton Lithia Water Co., The.....	376, 419
Ellington-Guy Timber Co., Inc.....	358, 396
Emporia Agricultural Fair Association, Inc.....	366, 396
Emporia Cotton Mills, Inc.....	358, 396
Emporia Light & Power Co., Taxable values of.....	473
Emporia Realty Co., Inc.....	368, 396
Emporia, Town of, Taxable values of public service corporations in	515
Essex Coal & Coke Co., Inc.....	362, 396
Essex, County of, Taxable values of public service corporations in	515
Essex Manufacturing Co., Inc.....	365, 396
Eureka Life Insurance Co., Inc.....	368, 388
Eureka Social Club.....	376, 418
Excelsior Coal & Lumber Corporation.....	360, 396
Exchange Lumber Co.....	373, 419
Expenses of Corporation Commission.....	26
Exposition Development Co., The, Inc.....	361, 396
Exposition Realty Corporation.....	357, 396
Extensible Axle Cart Co., Inc.....	357, 396

F

Facilities, Additional, of transportation companies.....	20
Fairfax, County of, Taxable values of public service corporations in	515
Fairfax Realty Corporation.....	365, 396
Fairfax, Town of, Taxable values of public service corporations in.	515
Fairwood Lumber Co., Inc.....	363, 396
Falk Tobacco Co.....	427
Falls Church Telephone & Telegraph Co., Taxable values of.....	473
Falls Church, Town of, Taxable values of public service corporations in.....	515

	PAGE.
False Cape Gunning Club, Inc.....	364, 392
Faltz-Brown Co., Inc.....	365, 396
Farmers' Bank of Edinburg, The, Inc.....	363, 385
Farmers and Merchants Bank, Amelia, Inc.....	358, 385
Farmers & Merchants Bank of Burkeville, The, Inc.....	363, 385
Farmers & Merchants Telephone Co., Taxable values of.....	473
Farmers Mutual Telephone Co., Taxable values of.....	474
Farmers Mutual Telephone System of Shenandoah County, Taxable values of.....	474
Farmers Telephone Co., Taxable values of.....	474
Farmers Tobacco Warehouse Co., of Pamplin City, The, Virginia, Inc	357, 396
Farmville Mills, The.....	376, 419
Farmville & Powhatan R. R. Co., Exception to demurrage, storage and car service rules.....	55
Farmville & Powhatan Railroad Co., Taxable values of.....	436
Farmville Telephone Co., Taxable values of.....	475
Farmville, Town of, Taxable values of public service corporations in.....	516
Farmville Water, Light, Heat & Power Company, The.....	377, 419
Farnsworth Pump Co., Inc.....	364, 396
Faulkner Music Co., The, Inc.....	364, 396
Fauquier, County of, Taxable values of public service corporations in.....	516
Federal Commercial Company of the United States of America, The.....	427
Fees on Charters issued, total amount of.....	430
Fees of Bailiff for serving orders, &c.....	23
Fees of Witnesses attending sessions of Corporation Commission..	27
Fees on Licenses to Foreign Corporations, total amount of.....	430
Fentress, C. W., & Co., Inc.....	368, 396
Fertilizers, Proposed Freight Rates on, for all railroads.....	283
Feuerstein & Co., Inc.....	360, 396
Fidelity Storage Corporation, The.....	356, 396
Fidelity Trust Corporation.....	353, 385
Fincastle, Town of, Taxable values of public service corporations in.....	516
Finch-Whitlock Co., Inc.....	367, 396
Fines by Corporation Commission, lien on real estate.....	23
First State Bank, The, Inc.....	351, 385
First Assistant Clerk to Corporation Commission, duties of.....	18
First State Bank of Narrows, Inc.....	360, 385
Fleenor Furniture Co., Inc.....	419
Fleishmann Co., The.....	427
Flint Hill Lumber & Mining Corporation.....	361, 396
Florence Lathrop Page Literary & Charitable Fund, Inc., The Trustees of the.....	390
Florida Development Co., Inc.....	360, 396
Fluvanna, County of, Taxable values of public service corporations in	516
Fluvanna & James River Valley Telephone Co., Taxable values of..	475
Floyd, County of, Taxable values of public service corporations in.....	516
Floyd Telephone Co., Taxable values of.....	475

	PAGE.
Follansbee Land Development Co., The, Inc.....	361, 397
Ford, C. B., Co., Inc.....	363, 397
Ford, W. B., Furniture Co., Inc.....	377, 419
Forest Hill Park Land Co., The.....	372, 419
Foreign Corporations, Recapitulation of.....	429
Fort Monroe, Va., Taxable values of public service corporations in.	516
Foster & Smith, Inc.....	357, 397
Franciscan Sisters of Norfolk City, Virginia, Inc.....	417
Franklin, County of, Taxable values of public service corporations in	516
Franklin County Telephone Co., Taxable values of.....	475
Franklin Laundry Co., The, Inc.....	364, 397
Franklin Lightning Rod Co., Inc.....	359, 397
Franklin Live Stock Co., Inc.....	367, 397
Franklin Manufacturing Co., Inc.....	353, 397
Franklin, Town of, Taxable values of public service corporations in.	516
Franklin & Pittsylvania Railroad Co., Taxable values of.....	437
Fravel Sash & Door Co., Inc.....	364, 397
Frederick, County of, Taxable values of public service corporations in	516
Fredericksburg, City of, Taxable values of public service corpora- tions in.....	517
Frederick & Clarke Telephone Co.....	354, 387
Frederick & Clarke Telephone Co., Taxable values of.....	475
Frederick & Shenandoah Telephone Co., Taxable values of.....	475
Freight mileage tariff, Common Lumber, on all railroads, proposed.	281
Freight Rates on Brick, proposed for all railroads.....	284
Freight Rates, Class, proposed for use on certain railroads.....	274
Freight Rates, Class, proposed, for use on Louisville & Nashville Railroad	279
Freight Rates, Class, proposed for use on New York, Philadelphia & Norfolk R. R.....	278
Freight Rates, Class, proposed, for use on Virginia & Southwestern R'y	280
Freight Rates on Fertilizers, proposed for all railroads.....	283
Freight Rates, Firewood, Proposed for all railroads.....	285
Freight Rates, Live Stock, Carloads, Proposed for all railroads except N. & W. R'y.....	287
Freight Rates, Live Stock, Less Carload, Proposed for all railroads.	286
Freight Rates, Live Stock, Carloads, Proposed for Norfolk & Western Railway.....	288
Friend & Co., Inc.....	355, 397
Friend, The Charles E., Drug Co., Inc.....	353, 397
Fries, Town of, Taxable values of public service corporations in..	517
Front Royal, Town of, Taxable values of public service corporations in	517

	PAGE
G	
Galax Fair Association, Incorporated.....	353, 397
Gardner Barytes Corporation.....	357, 397
Garnett-Puckett Shoe Co., Inc.....	367, 397
Gate City Telephone Co., The.....	363, 387
Gate City, Town of, Taxable values of public service corporations in.	517
General Business regulations of Corporation Commission.....	45
General Electric Co.....	427
General Fire Assurance Corporation of America, The.....	364, 388
German Building & Investment Co., Inc.....	365, 397
Ghent Residence Corporation.....	359, 397
Gibraltar Paint & Roofing Co., Inc.....	363, 397
Gideon Savings Bank, The, Inc.....	413
Giles, County of, Taxable values of public service corporations in...	517
Girls Home of the City of Norfolk, The.....	373, 417
Glade Spring, Town of, Taxable values of public service corporations in	517
Gladeville, Town of, Taxable values of public service corporations in	517
Glasgow, Town of, Taxable values of public service corporations in.	517
Glen Burnie Farms, The, Inc.....	357, 397
Gloucester, County of, Taxable values of public service corporations in	517
Golden Cross Society, Inc..	351, 390
Goochland, County of, Taxable values of public service corporations in	518
Goochland Telephone Co., Taxable values of.....	475
J. C. Goode Lumber Company, The, Inc.....	359, 397
Goodloe Co., The, Inc.....	355, 397
Gordonsville, Town of, Taxable values of public service corporations in	518
Gordon Cheroot Co., Inc.....	360, 397
Goshen, Town of, Taxable values of public service corporations in.	518
Graham College, a corporation.....	359, 390
Graham Flange Frog Co., Inc.....	357, 397
Graham, Town of, Taxable values of public service corporations in..	518
Granby Boulevard Realty Corporation.....	365, 397
Grand Household Faith of Jacob, The.....	357, 390
Grand Solar Star of the Independent Mechanics' Star Association.	363, 390
Grand United Order of Galilean Fishermen's Consolidated Bank & Enterprise, Insurance or Endowment & Mercantile Co., of the National Grand Tabernacle of the Grand United Order of Galilean Fishermen of Baltimore City, Maryland.....	371, 413
Grant Telephone Co., Taxable values of.....	476
Graphi-Carbon Paint & Color Co.....	427
Grasberger Drop Trolley Co., Inc.....	359, 397
Grayson Park Co., Inc.....	355, 397
Grayson Electrical Corporation.....	359, 397
Grayson Lumber Co.....	427

	PAGE.
Grayson Telephone Exchange, Taxable values of.....	476
Grayson, Town of, Taxable values of public service corporations in.	518
Great Falls & Old Dominion Railroad Co.....107, 371,	374, 416
Great Falls Power Co. vs. Great Falls & O. D. R. R. Co.....	107
Greater Ghent Realty Corporation.....	359, 397
Greater Norfolk Land Co., Inc.....	358, 397
Greene, County of, Taxable values of public service corporations in.	518
Greene County Telephone Co., Taxable values of.....	476
Greensville, County of, Taxable values of public service corporations in.....	518
Greensville Timber Co., Inc.....	373, 419
Gregory Land & Timber Co., Inc.....	363, 397
Gregory, The O. L., Vinegar Co. of Richmond, Virginia, Inc.....	355, 397
Gregory-Whitlock Lath Machine Co., Inc.....	358, 397
Grigg, J. A., Shoe Co.....	372, 419
Griswold Troy Laundry, The, Inc.....	360, 397
Grubb, Brothers, Inc.....	356, 397
Gaurantee Building Corporation.....	414
Guarantee Building, Loan & Trust Co. of Richmond, Virginia.....	373, 414
Guth Chocolate Co. of Baltimore City, The.....	427
Gwathmey-Mackall Engineering Co., Inc.....	367, 397

H

Halifax, County of, Taxable values of public service corporations in.	518
Hammer-Lynn-Kaylor Co., Inc.. .. .	351, 397
Hamilton-Carson Co., Inc.....	352, 397
Hamilton Milling Co., The, Inc.....	361, 397
Hampton Co-operative Building Association.....	371, 414
Hampton Telephone Co., Taxable values of.....	476
Hampton, Town of, Taxable values of public service corporations in.	518
Hampton Roads Drug Co., Inc.....	359, 397
Hampton Roads Railway & Electric Co., Taxable values of.....	458
Hampton Roads Traction Co.....	365, 389
Hampton Roads Yacht Club.....	374, 418
Hanley-Casey Co., Inc.....	360, 397
Hanover Club, The.. .. .	351, 391
Hanover Excelsior Co.....	427
Hanover, County of, Taxable values of public service corporations in	519
Harding, Robert, Co., Inc.. .. .	371, 419
Harman Coal Land Co., Inc.....	356, 397
Harris & Shafer Co.. .. .	374, 419
Harris, The W. H., Grocery Co., Inc.....	368, 397
Harrisburg Mutual Telephone Co., Taxable values of.....	476
Harrisburg, Town of, Taxable values of public service corporations in	519
Hartwood & Fredericksburg Telephone Co., The.....	362, 387
Hatcher, The Harvey D., Drug Co., Inc.....	358, 397
Haughwout's Cafe, Inc.....	363, 397

	PAGE.
Haynor Manufacturing Co., The, Inc.....	356, 397
Hearings of Complaints before State Corporation Commission.....	45
Hefflefinger Co., The, Inc.. .. .	422
Hendricks-Goodman Hardware Co., Inc.....	361, 397
Henrico, County of, Taxable values of public service corporations in.	519
Henry, County of, Taxable values of public service corporations in.	519
Henry County Telephone Co., Taxable values of.....	476
Henry County Telephone Co.. .. .	376, 415
Heralds of Liberty.....	427
Herndon, Town of, Taxable values of public service corporations in.	519
Hibble Co., Inc.....	363, 397
Highland Co., Inc.....	359, 397
Highland, County of, Taxable values of public service corporations in	519
Highland Mutual Telephone Co., The.....	353, 387
Highland Mutual Telephone Co., Taxable values of.....	477
Highland Park Realty Corporation.....	364, 397
Hillsville Telephone Co., Taxable values of.....	477
Hite, Dr. S. P., Co., Inc.....	364, 397
Hodnett-Chism-Thompson Co.....	373, 419
Hoenniger, F. C., & Brother, Inc.....	366, 398
Hofhelmer, W. H., Co., Inc.....	367, 398
Hogg, Hooks & Co., Inc.....	353, 398
Holland & Lee Co., The, Inc.....	355, 398
Holland Wooding Co., Inc.. .. .	353, 398
Home Acetylene Light Co.....	373, 419
Homestead Fire Insurance Corporation.....	354, 388
Home Fire Insurance Corporation of Virginia, The.....	358, 388
Home Industrial & Endowment Association, Inc.....	355, 398
Home Investment Company, Inc.....	351, 398
Home Permanent Building Association.....	371, 414
Home Seekers' Realty Co., The, Inc.....	363, 398
Home Steam Laundry Co., Inc.....	365, 398
Home Telephone Co., Taxable values of.....	477
Hoster-Columbus Associated Breweries Co., The.....	427
Hotel Carroll Co.....	375, 377, 419, 420
Hotel Corporation of Norfolk.....	353, 398
Hotel Fairfax Corporation.....	368, 398
Houston, Town of, Taxable values of public service corporations in.	519
Hub, Spoke & Lumber Co., Inc.....	354, 398
Huff, Andrews & Moyler Co.....	375, 420
Huff, Andrews & Thomas, Inc....	420
Hunter's Pulaski Alum Springs Co., Inc.....	357, 398
Hurt, The J. F., Insurance Agency, Inc.....	363, 398
Hygienic House Cleaning Co., Inc.....	362, 398
I	
Impeachment of members of Commission.....	28
Imperial Extract Co.....	427
Indemnity Insurance Co. of West Virginia.....	427

	PAGE.
Independence & Comer's Rock Telephone Co., Taxable values of....	477
Indian Creek & Pound River Railroad Co., Taxable values of.....	437
Industrial Construction Co., The.....	427
Inspection of acts public service corporations.....	19
Inspection of works and equipment of transportation companies..	19
Industrial Engineering & Supply Co., Inc.....	364, 398
Internal Improvement, Works of, when to be sold by State.....	29
Inter-City Realty Co.....	427
International Engineering Corporation.....	368, 398
International Exchange Co., Inc.....	364, 398
International Farm Agency, Inc.....	398
Interest on Fines and Amounts of Judgment.....	24
Interstate Coal & Iron Co.....	375, 420
Interstate Collecting Agency, Inc.....	352, 398
Interstate Fair Association of Lynchburg, Virginia, Inc.....	356, 398
International Farm Agency, Inc.....	367
Interstate Railroad Co., Taxable values of.....	437
Interstate Street Railway Co.....	365, 389
Interstate Telephone Co.....	365, 387
Interstate Typewriter Co., Inc.....	355, 398
Iron Gate, Town of, Taxable values of public service corporations in.	520
Isle of Wight, County of, Taxable values of public service corpora- tions in.....	520
Ivor Mercantile Co., Inc.....	362, 398

J

Jackson & Cow Pasture Boom Co., The, Inc.....	352, 398
Jackson's River Hunt Club of Bath County, Virginia, The.....	377, 418
James City, County of, Taxable values of public service corpora- tions in.....	520
Jamestown Amusement & Vending Co., The, Inc.....	355, 398
Jamestown Land Corporation.....	367, 398
Jamestown Masonic Hall Co., The, Inc.....	361, 398
Jamestown Realty Corporation.....	368, 398
James River Coal Corporation.....	352, 398
James River and Kanawha Co., authority to make sale to Richmond and Alleghany R. R. Co., in force.....	31
James River Navigation Co., Inc.....	354, 389
James River Navigation Co., Inc., Taxable values of.....	504
James River Oyster Corporation, The.....	357, 398
James River Railway & Lumber Co., Taxable values of.....	449
Jamieson-Dofflemoyer Co.....	427
Jefferson Hotel Co.....	374, 420
Jefferson Inn Co., The, Inc.....	353, 373, 398, 420
Jefferson Park Land Co., Inc., of Roanoke, Virginia.....	353, 399
Jefferson, Joseph, Monument Association.....	365, 390
Jefferson Realty Corporation.....	355, 399
Jenkins, W. S., Co., The, Inc.....	368, 399
Jerman, The John F., Co., Inc.....	363, 379

	PAGE-
Jones-Terry Foundry & Machine Co., The, Inc.....	354, 399
Johnson, B. F., Publishing Co.....	377, 420
Johnson, E. B., & Co., Inc.....	356, 399
Johnson Dental Co., Inc.....	420
Johnston, Robert, Dental Manufacturing Co.....	371, 420
Journal Co., The, Inc.....	355, 399
Justis & Butler Canning Co., Inc.....	351, 399

K

Kentucky Timber Corporation.....	360, 399
Kern, G. T. W., Inc.....	366, 399
Keystone Coal & Iron Co.....	376, 420
Keysville, Town of, Taxable values of public service corporations in.....	520
King George, County of, Taxable values of public service corporations in.....	520
Kingston, Brighton & Northern Railway Co., The.....	356, 389
King William, County of, Taxable values of public service corporations in.....	520
King & Queen, County of, Taxable values of public service corporation in.....	520
Kirkwood Lunch Co., Inc.....	358, 399
Kit Kat Club of Warrenton, Virginia, The.....	367, 391
Kline, Goodwin & Throop, Inc.....	366, 399
Klondike Fidelity Banking Co., The, Inc.....	355, 385
Knights of America.....	417
Knights of Gideon Co.....	376, 413
Knights of Saint Mark Mutual Aid Society.....	358, 390

L

Lake Drummond Canal & Water Co. vs. Commonwealth of Virginia.....	87
Lake Drummond Canal & Water Co., Taxable values of.....	453
Lambert's Market, Inc.....	358, 399
Lancaster Automatic Railway Crossing Co., Inc.....	361, 399
Lancaster, County of, Taxable values of public service corporations in	520
Landerkin, A. D., Co., Inc.....	355, 399
Langhorne, The D. A., Co., Inc.....	368, 399
Laurel Fork Telephone Co.....	374, 415
Laurel Fork Telephone Co., Taxable values of.....	477
Lawrenceville Brick & Tile Co., Inc.....	360, 399
Lawrenceville, Town of, Taxable values of public service corporations in.....	520
Leache-Wood Seminary, Inc.....	352, 390
Leadbeater, E. S., & Sons, Inc.....	352, 399
Leading Matters, formal orders in regard thereto.....	81
Lee, A. S., & Sons Co., Inc.....	360, 399
Lee-Bailey Co., Inc.....	359, 399
Lee Baptist Institute.....	359, 390
Leesburg & Aldie Telephone Co., Taxable values of.....	477
Lee, County of, Taxable values of public service corporations in..	521

	PAGE.
Leesburg, Town of, Taxable values of public service corporations in.	521
Lester Park Amusement Corporation.....	353, 399
Lexington Mutual Telephone Co., Taxable values of.....	478
Lexington, Town of, Taxable values of public service corporations in	521
Liberty Hall & Damascus Telephone Co., Taxable values of.....	478
Lick Creek & Lake Erie Railroad Co., Taxable values of.....	437
Lincoln Telephone Co., The.....	354, 387
List of State Banks, showing character of stocks and bonds owned.	343
Little Bay Oyster Co., Inc.....	365, 399
Live Stock, Carloads, Proposed Freight Rates for all railroads except N. & W. R'y.....	287
Live Stock, Less Carload, Proposed Freight Rates for all railroads..	286
Live Stock, Carloads, Freight Rates, proposed for Norfolk & Western Railway.....	288
Loan & Investment Co., Inc., The.. ..	354, 399
Locust Pin Co., The, Inc.....	365, 399
Logs, Walnut, Cherry, Poplar and Ash Proposed Mileage Freight Tariff, for certain railroad lines.....	282
Long Distance Telephone Co., of Virginia, Taxable values of.....	478
Long Pole Lumber Co.....	427
Lot Corporation.....	362, 399
Loudoun, County of, Taxable values of public service corporations in.	521
Louisa, County of, Taxable values of public service corporations in.	521
Louisa Telephone Co., Taxable values of.....	478
Louisville & Nashville R. R. Co.....	122
Louisville & Nashville R. R. Co., notice to of proposed freight rates.	155
Louisville & Nashville Railroad, Proposed class freight rates.....	279
Louisville & Nashville Railroad, Proposed freight rates on valuable lumber and logs.....	282
Louisville & Nashville Railroad Co., Taxable values of.....	437
Lowenberg-Stern Corporation.....	354, 399
Low Moor Iron Co., of Virginia, Taxable values of.....	449
Lucas Company, The, Inc.....	367, 399
Luck Construction Co., Inc.....	361, 399
Lumber, Common, Proposed Freight Tariff for all railroads.....	281
Lumber, Walnut, Cherry, Poplar and Ash, Proposed Mileage Freight Tariff, for certain railroad lines.....	282
Lunenburg, County of, Taxable values of public service corporations in	521
Lunenburg Telephone Co., Inc., Taxable values of.....	479
Luray Caverns Corporation.....	353, 399
Luray Land Corporation.....	363, 399
Luray, Town of, Taxable values of public service corporations in...	521
Lynchburg, City of, Taxable values of public service corporations in.	521
Lynchburg Drug Specialty Co., The, Inc.....	362, 399
Lynchburg Realty Co., Inc.....	364, 399
Lynchburg Skating Rink Co., Inc.....	367, 399
Lynchburg Telephone Co., Taxable values of.....	479

	PAGE
Lynchburg Traction & Light Co., Taxable values of.....	458
Lynch's Telephone Co.....	361, 387
Lynham & Crews Implement Co., Inc.....	359, 399
Lyon & Montague Co.....	376, 420

M

MacArthur Brothers Co.....	427
Macnamara Syndicate, The, Inc.....	368, 399
Maclin, John H., & Son, Inc.....	359, 399
Madison, County of, Taxable values of public service corporations in.	522
Madison Heights Perpetual Building & Loan Association, Inc.....	351, 386
Mahone Monument Association, The.....	355, 390
Manassas & Dumfries Telephone Co., Taxable values of.....	479
Manassas, Town of, Taxable values of public service corporations in.	522
Manchester Cemetery & Park Association, Inc.....	358, 399
Manchester, City of, Taxable values of public service corporations in	522
Manchester Lodge, No. 843, Benevolent and Protective Order of Elks	351, 390
Mankin Construction Co., Inc.....	355, 376, 399, 420
Manning, C., Plumbing Co., Inc.....	351, 399
Manassas Illuminating Co., The.....	352, 399
Marengo Trading Co., The, Inc.....	362, 399
Marianna Lumber Corporation.....	353, 399
Marine Paint Corporation, The.....	354, 399
Marion & Rye Valley Railway Co., Taxable values of.....	437
Marion Telephone Co., Taxable values of.....	479
Marion, Town of, Taxable values of public service corporations in.	522
Martinsburg & Cumberland Telephone Co., The.....	427
Martinsville Canning Co., Inc.....	360, 399
Martinsville Grocery Co., Inc.....	373, 420
Martinsville Telephone Co., Taxable values of.....	479
Martinsville, Town of, Taxable values of public service corporations in	522
Marx, Moses, Hide & Fur Co., Inc.....	352, 399
Maryland, Delaware & Virginia R'y Co., Taxable values of.....	504
Maryland Finance Corporation.....	352, 399
Maryland Telegraph Co., The.....	356, 387
Mason Park Land Co.....	376, 420
Mathews-Curtis Co., Inc.....	351, 399
Mattaponi Pickling Co., Inc.....	357, 400
Mathews, County of, Taxable values of public service corporations in	522
McCarrick-White Drug Co., Inc.....	356, 400
Mechanical Loading & Trimming Corporation.....	359, 400
Mechanicsburg Telephone Co., Taxable values of.....	479
Mecklenburg, County of, Taxable values of public service corpora- tions in.....	522
Memorial Association, Inc.....	362, 390
Mendota-Benhams Independent Telephone Co., Taxable values of..	479
Meoni Produce Co., Inc.....	362, 400

	PAGE,
Mercantile Realty Co., The, Inc.....	354, 400
Merchants Coffee Co., The, Inc.....	354, 400
Merchants & Farmers Bank, The, Inc.....	358, 385
Merchants & Miners Transportation Co., Taxable values of.....	504
Merchants Savings & Loan Corporation.....	364, 386
Midland Cemetery Association, The, Inc.....	356, 400
Middlebrook Telephone Co., Taxable values of.....	479
Middlesex, County of, Taxable values of public service corporations in	522
Middle States Construction Co., Inc.....	360, 400
Midlothian Grocery Co., The, Inc.....	353, 400
Midyette Co., The D. R., Inc.....	377, 420
Mileage of witnesses at sessions of Corporation Commission.....	23, 27
Louis Miller Co., Inc.....	361, 400
Mineral Brick Co., Inc.....	363, 400
Mineral Machine & Lumber Co., Inc.....	355, 400
Mineral Mirror, The, Inc.....	365, 400
Mineral State Bank, The, Inc.....	375, 413
Mineral, Town of, Taxable values of public service corporations in.	522
Modern Protective Association.....	427
Moneys, recoveries of, with interest due to State.....	30
Monolith Steel Co., Inc.....	363, 400
Moore & Wixon Fruit & Produce Co., Inc.....	361, 400
Montague Manufacturing Co.....	371, 420
Montebello Land Co., The, Inc.....	354, 400
Monterey & Staunton Telephone Co., Taxable values of.....	479
Montgomery, County of, Taxable values of public service corpora- tions in.....	523
Monticello Realty Co.....	373, 420
Monticello Wine Co.....	373, 420
Morotock Tobacco Works, The, Inc.....	367, 400
Morris, Harry, Inc.....	361, 400
Morris, Mrs. L. B., Inc.....	352, 400
Motor Transfer Co., The, Inc.....	361, 376, 400, 420
Mount Airy & Eastern Railway Co., Taxable values of.....	437
Mount Jackson, Town of, Taxable values of public service corpora- tions in.....	523
Mount Vernon Corporation.....	355, 400
Mt. Vernon & Marshall Hall Steamboat Co., Limited.....	504
Mutual Aid & Investment Society of America, The.....	372, 417
Mutual Benefit Society of Washington, D. C., The, Inc.....	367, 400
Mutual Home Union, Inc.....	356, 390
Mutual Live Stock Insurance Association of St. George's Parish, The	361, 388
Mutual Mercantile Coffin & Casket Association, Inc.....	358, 400
Mutual Realty Investment Corporation, The, of Newport News, Va..	360, 400

	PAGE.
N	
Nansemond, County of, Taxable values of public service corporations in	523
Nansemond Grocery Co., Inc.....	357, 400
Nonsemond Telephone Co., Taxable values of.....	480
National Amusement Co., The, Inc..	367, 400
National Biscuit Co.....	427
National Distributing Co., The, Inc.....	354, 400
National Electrical Supply Co.....	374, 420
National Furniture Co., The, Inc.....	352, 400
National Insurance Co. of Virginia, Inc.....	356, 388
National Phonographic Cash Register Corporation.....	356, 400
National Realty Corporation of Norfolk.....	354, 400
National Union Fire Insurance Co., of Pittsburgh, Pennsylvania..	428
National Utilization Corporation.....	355, 400
Nelson & Albemarle Railway Co., Taxable values of.....	438
Nelson, County of, Taxable values of public service corporations in.	523
Nelson Stone Co., Inc.....	354, 400
New Baltimore Telephone Co., Taxable values of.....	480
New Cleveland Co., Inc.....	360, 400
New Garden Bank, The, Inc.....	358, 385
New Kent, County of, Taxable values of public service corporations in	523
Newport News Aerie, No. 559, Fraternal Order of Eagles.....	360, 390
Newport News, City of, Taxable values of public service corporations in ..	523
Newport News Fishing Club, The, Inc.....	354, 392
Newport News Law Library, Inc.....	351, 401
Newport News & Old Point Railway & Electric Co., Taxable values of	458
Newport News Shoe Co., Inc.....	359, 401
Newport News Sunday School Union, Inc.....	367, 390
Newsoms Mercantile Co., The, Inc.....	368, 401
New Point Comfort Hotel Co., The, Inc.....	362, 400
New River Coal Sales Company.....	428
New River, Holston & Western Railroad Co., Taxable values of....	438
New York, Philadelphia & Norfolk Railroad, Proposed class freight rates ..	278
New York, Philadelphia & Norfolk R. R. Co., notice to, of proposed freight rates..	155
New York, Philadelphia & Norfolk R. R. Co., Taxable values of....	438
Nomini Packing & Manufacturing Co., Inc.....	357, 401
Norfolk Aerie, 163, F. O. Eagles..	364, 390
Norfolk & Atlantic Terminal Co., Taxable values of.....	459
Norfolk Athletic Corporation.....	365, 392
Norfolk & Berkley Ferry Co., Taxable values of.....	505
Norfolk Bureau of Credits, The, Inc.....	351, 401
Norfolk, City of, Taxable values of public service corporations in.	524
Norfolk City & Suburban R'y Co., Taxable values of.....	459
Norfolk Commission Co., The, Inc..	367, 401

	PAGE.
Norfolk Construction Corporation.....	354, 401
Norfolk, County of, Taxable values of public service corporations in.	524
Norfolk County R. R. Co.....	361, 389
Norfolk Employment Association, The, Inc.....	366, 401
Norfolk Fertilizing Co., Inc.....	351, 401
Norfolk Gun Club, Inc., The.....	355, 391
Norfolk Hardware Co., Inc.....	361, 401
Norfolk Home Building & Loan Association, Inc.....	367, 386
Norfolk Ice Corporation.....	373, 420
Norfolk Industrial Association, The, Inc..	361, 401
Norfolk Investment & Improvement Corporation, The.....	355, 401
Norfolk Loom Picker Co., The, Inc.....	363, 401
Norfolk Mineral Water Co., Inc.....	365, 401
Norfolk-Newport News Publishing Corporation.....	352, 401
Norfolk Novelty Corporation, The.....	359, 401
Norfolk & Portsmouth Belt Line Railroad Co., Taxable values of....	438
Norfolk, Portsmouth & Newport News Co., Taxable values of.....	459
Norfolk Railway & Light Co., Taxable values of.....	459
Norfolk Society for the Prevention of Cruelty to Children.....	376, 417
Norfolk & Southern R. R. Co., Notice to, of proposed freight rates.	155
Norfolk & Southern R. R., Proposed class freight rates.....	274
Norfolk & Southern Railroad Co., Taxable values of.....	438
Norfolk Tobacco Co., Inc.....	358, 401
Norfolk Trading Corporation, The.....	353, 401
Norfolk Viaduct Corporation.....	354, 401
Norfolk Virginia-Peanut Co., The.....	377, 420
Norfolk & Washington, D. C., Steamboat Co., Taxable values of.....	505
Norfolk & Western R'y Co.....	122
Norfolk & Western R'y Co., Notice to, of proposed freight rates....	155
Norfolk & Western R'y, Proposed class freight rates.....	274
Norfolk & Western R'y Co., Taxable values of.....	438
Norfolk & Western R'y Co. vs. Tidewater R'y Co.....	141
Norfolk & Western R'y, Proposed freight rates, on valuable lumber and logs.....	282
North American Annuity Co., Inc.....	363, 388
North American Export Co., Inc.....	366, 401
North Frederick Telephone Co., The.....	359, 387
North Fork Telephone Co., Taxable values of.....	480
North River Insurance Co., The.....	428
North Side Knitting Co., Inc.....	356, 401
North State Telephone Co., The.....	428
North State Telephone Co., Taxable values of.....	480
Northern Neck Telegraph & Telephone Co., Taxable values of.....	480
Northern Virginia Telephone & Telegraph Co., Taxable values of..	480
Northampton, County of, Taxable values of public service corpora- tions in.....	524
North Tazewell, Town of, Taxable values of public service corpora- tions in.....	525

	PAGE-
Northumberland, County of, Taxable values of public service corporations in.....	525
Northwest Ginning Co., Inc.....	354, 401
Norton Realty Co., The, Inc.....	356, 401
Norton, Town of, Taxable values of public service corporations in.	525
Notices of State Corporation Commission.....	44
Nottoway, County of, Taxable values of public service corporations in	525
Novelty Furniture Co., Inc.....	356, 401
Novelty Manufacturing Corporation.....	351, 401
O	
Oak Hill Cemetery Co., Inc.....	364, 401
Oakey Wagon Co.....	373, 420
Oaks Warehouse, The, Inc.....	360, 401
Oaklette Realty & Investment Corporation.....	361, 401
Oath, members and officers of the State Corporation Commission..	16
Ocean View Land Corporation.....	358, 401
Ocean View & Pine Beach Railway Co.....	358, 389
Office Railroad Commissioner, appropriation for improvement of..	17
Ohio & Western Oil Corporation.....	358, 401
Old Dominion Box Company, The, Inc.....	351, 401
Old Dominion Bridge & Construction Co., Inc.....	366, 401
Old Dominion Development Co.....	428
Old Dominion Farm & Improvement Co., Inc....	355, 401
Old Dominion Protective Association, The, Inc.....	366, 390
Old Dominion R'y Co., Taxable values of.....	459
Old Dominion Steamship Co. vs. Commonwealth of Virginia.....	81
Old Dominion Steamship Co., Taxable values of.....	505
Old Dominion Telephone Co., Taxable values of.....	481
Omohundro Land Corporation.....	353, 401
Onancock Telephone Co., Taxable values of.....	481
Onslow Land & Lumber Co., Inc.....	354, 401
Opequon Telephone Co.....	354, 387
Opequon Telephone Co., Taxable values of.....	481
Opinions of Commission on leading matters.....	81
Opinion of Supreme Court of Appeals of Virginia on demurrage and car service rules.....	71
Opinion of State Corporation Commission announcing storage, demurrage and car service rules and regulations.....	56
Orange, County of, Taxable values of public service corporations in.	525
Orange, Town of, Taxable values of public service corporations in.	525
Orders of Commission, service of.....	23
Order of United Commercial Travelers of America, The.....	428
Orphans' Home of the German Baptist Brethren Church of the Second District of Virginia, The.....	362, 390
Overcharges by transportation companies, refund of.....	25

	PAGE.
P	
Page, County of, Taxable values of public service corporations in.	525
Page Valley Telephone Co., Taxable values of.....	481
Palmer, Harmon S., Hollow Concrete Building Block Co.....	377, 421
Palmer-Thomas Lumber Co., The, Inc.....	374, 421
Palm Palace, Inc.....	365, 401
Paper Stock Corporation.....	366, 401
Parksley Manufacturing Co., The, Inc.....	353, 401
Parramore Land & Improvement Co.....	372, 421
Parties to proceedings before State Corporation Commission.....	43
Patent Fin Hot Water Heating Co., of Washington, D. C., The, Inc.	368, 401
Patrick, County of, Taxable values of public service corporations in.	526
Patrick County Telephone Co., Taxable values of.....	481
Paulett-Venable-Garland Co., Inc.....	362, 401
Payne, George W., Co., Inc.....	360, 401
Pearisburg Hardware Co., Inc.....	353, 401
Pearisburg, Town of, Taxable values of public service corporations in.	526
Peerless Can Manufacturing Co., Inc.....	373, 421
Peers, C. S., Co., Inc.....	374, 421
Peers & Owens Co., Inc.....	421
Pelouze Paper & Type Co.....	373, 421
Penalty for Contempt of Corporation Commission.....	22
Penalties against corporations, Powers of courts to enforce.....	29
Penalties for officers of Commission failing to account as required for moneys collected.....	28
Penalties, Transportation companies failing to comply with orders of Commission.....	20, 21
Pender, David, Grocery Co.....	373, 421
Pennington Gap Telephone Co., Taxable values of.....	481
Pennington Gap, Town of, Taxable values of public service corporations in.....	526
Peninsula Telephone Co., Taxable values of.....	481
People's Amusement Corporation.....	364, 401
People's Bank of Commerce and Savings.....	372, 421
People's Bank, The, Inc.....	361, 385
People's Economy Ice Co., Inc.....	362, 401
People's Fire Insurance Corporation.....	363, 388
People's Real Estate & Investment Co., of Virginia, The, Inc.....	355, 401
People's Steamboat Co., Taxable values of.....	505
People's Telephone Co., of Clarke County, The.....	354, 387
Perrow-Evans Hardware Co., Inc.....	361, 401
Petersburg, City of, Taxable values of public service corporations in.	526
Petersburg Domestic Training School, The, Inc.....	366, 402
Petersburg Fuel Co., Inc.....	359, 402
Petersburg Horse Show Association, Inc.....	363, 402
Petersburg Hosiery Co., The, Inc.....	353, 402
Petersburg Leather Co., Inc.....	365, 402
Petersburg Realty Corporation.....	352, 402

	PAGE-
Petersburg Telephone Co., Taxable values of.....	481
Peters-Goodwyn Co., Inc.....	361, 401
Petitions & Complaints.....	44
Phenix Investment Co., Inc.....	365, 402
Philadelphia Real Estate & Burial Association, The, Inc.....	366, 402
Philadelphia Toboggan Co.....	428
Phillips Cable Corporation.....	361, 402
Phoebus Realty & Investment Co., The, Inc..	357, 402
Phoebus, Town of, Taxable values of public service corporations in.	526
Phoenix Lumber Co., Inc.....	356, 402
Piedmont Land Co., Inc.....	353, 402
Piedmont Mills, Inc.....	351, 402
Piedmont Mining & Metallurgical Corporation, The.....	361, 402
Piedmont Orchard Co., Inc.....	355, 402
Piedmont & Tidewater Land Co., Inc.....	361, 402
Pine Beach Hotel Corporation.....	351, 402
Pittsburg Baryta & Milling Corporation.....	363, 402
Pittsylvania, County of, Taxable values of public service corporations in.....	526
Pitzer Department Store Co., The, Inc	361, 402
Plains & Aldie Telephone Co., Taxable values of.....	482
Pleasant Hill Cemetery Corporation.....	358, 402
Plumbers' Soapstone Co., of America, The, Inc.....	360, 402
Pocahontas, Graham & Tazewell Electric Belt Line.....	353, 402
Pocahontas, Town of, Taxable values of public service corporations in	526
Porter Distillery Co.....	428
Port Norfolk Land Co., The.....	375, 421
Portsmouth Boat Club, Inc.....	357, 392
Portsmouth Cement Stone Co., The, Inc.....	362, 402
Portsmouth, City of, Taxable values of public service corporations in.	526
Portsmouth, City of, & Norfolk County Ferries, Taxable values of.	505
Portsmouth & Cornland Telephone Co., Taxable values of.....	482
Portsmouth Cotton Mills, The, Incorporated.....	367, 402
Portsmouth Wharf & Warehouse Co.....	377, 421
Posting statutes by transportation companies.....	26
Potomac City, Town of, Taxable values of public service corporations in.....	527
Potomac, Fredericksburg & Piedmont R. R. Co., Taxable values of..	441
Potomac Hotel Corporation, The.....	356, 402
Potomac R. R. Co., Taxable values of.....	440
Powell's Fort Stave Co., The, Inc.....	359, 402
Powell Trust Co., Inc.....	364, 402
Powhatan, County of, Taxable values of public service corporations in	527
Powhatan Land Co., The, Inc.....	354, 402
Powhatan Real Estate Co., Inc..	366, 402
Practice and Procedure before State Corporation Commission, Rules of	43

INDEX TO PART I.

565

PAGE.

Prince Edward, County of, Taxable values of public service corporations in.....	527
Prince Edward-Lunenburg County Bank, Inc.....	362, 385
Princess Anne, County of, Taxable values of public service corporations in.....	527
Princess Anne Telephone Co., Taxable values of.....	482
Princess Anne & Virginia Beach Telephone Co.....	360, 387
Prince George, County of, Taxable values of public service corporations in.....	527
Prince William, County of, Taxable values of public service corporations in.....	527
Prince William & Loudoun Telegraph & Telephone Co., Taxable values of.....	482
Proceedings against transportation companies.....	20
Processes of Commission, Service of.....	23
Proxies, Appointment of, to represent stock held by State in works of internal improvement.....	30
Public Service Corporation, Definition of.....	15
Public Sessions of State Corporation Commission.....	43
Puckett Car Equipment Co., Inc.....	352, 402
Pulaski, County of, Taxable values of public service corporations in.....	528
Pulaski Land & Improvement Co., The.....	376, 421
Pulaski Steam Laundry Co., The, Inc.....	357, 402
Pulaski, Town of, Taxable values of public service corporations in.....	528
Pullman Co., Taxable values of.....	506
Purcellville Foundry Co., Inc.....	367, 402
Purchase by Corporation Commission of property under decree or deed of trust for debt on account of judgment.....	31
Putney Shoe Manufacturing Co., Inc.....	374, 419, 421

Q

Quybon Medicine Manufacturing Corporation, The.....	364, 401
---	----------

R

Radford Co., The.....	377, 421
Radford, City of, Taxable values of public service corporations in..	528
Radford Hardware & Supply Co., Inc..	352, 402
Radford Milling Co., Inc.....	359, 403
Radford Trust Co.....	377, 413
Radford Water Power Co., Taxable values of.....	459
Railroad Commissioner, Discontinuance of office of.....	28
Railroad Commissioner, Repeal of section of acts defining duties of.	32
Ranch, David, Co., Inc.....	357, 403
Rappahannock, County of, Taxable values of public service corporations in.....	528
Rappahannock Electric Light & Power Co., The.....	359, 403
Rappahannock Marine Railway Co., The, Inc.....	356, 403
Realty Holdings Corporation.....	367, 403
Realty Investment Co., of Norfolk, Inc.....	357, 403

	PAGE
Rebekah Sanitarium, Inc.....	357, 403
Recapitulation of Taxes assessed upon public service corporations..	506
Receipts of Clerk's Office.....	430
Red C Oil Manufacturing Co., of Baltimore City.....	428
Redgate Realty Corporation, The.. ..	361, 403
Redland Club, The.....	352, 391
Red Lead & Graphite Paint Corporation.....	365, 403
Regal Shoe Co., Inc.....	428
Registration fees on charters.....	27
Regulations Contemplated, Publishing of.....	21
Reliable Liquor Co., The, Inc.....	352, 403
Reliance Life Insurance Co., of Pittsburgh.....	428
Remington, Town of, Taxable values of public service corporations in	528
Rennie Dairy Co., The, Inc.. ..	352, 403
Reports of proxies representing stock of State in works of internal improvement	30
Reserve Loan Life Insurance Co., The.....	428
Retail Merchants' Association of Virginia.....	356, 391
Revenue Law, Express Companies.....	37
Revenue Law, Railway and Canal Corporations.....	35
Revenue Law, Sleeping Car, Parlor Car & Dining Car Companies..	39
Revenue Law, Steamship, Steamboat and Steam-ferry Companies..	37
Revenue Law, Telegraph and Telephone Companies.....	40
Review Publishing Co., The, Inc.....	365, 403
Rex Co., The, Inc.....	363, 403
Richlands Brick Co., Inc.....	352, 403
Richlands, Town of, Taxable values of public service corporations in.	528
Richmond Amusement Corporation.....	363, 403
Richmond & Aylett Telephone Co.. Taxable values of.....	482
Richmond Beneficial Insurance Co., The.....	371, 375, 415
Richmond Catering Co., The, Inc.....	361, 403
Richmond Cedar Works.....	377, 421
Richmond & Chesapeake Bay Railway Co.....	97
Richmond, City of, Taxable values of public service corporations in.	528
Richmond Construction Co., Inc.. ..	353, 403
Richmond Co., The.....	428
Richmond, County of, Taxable values of public service corporations in	529
Richmond Forgings Corporation.....	362, 403
Richmond, Fredericksburg & Potomac R. R. Co.....	104
Richmond, Fredericksburg & Potomac R. R. Co., Taxable values of..	441
Richmond, Fredericksburg & Potomac and Richmond & Petersburg Connection Co., Taxable values of.....	441
Richmond Horse Show Association.....	375, 421
Richmond Hospital Association.....	374, 421
Richmond Hospital & Medical College & Training School for Nurses, Inc	421
Richmond Land & Improvement Corporation.....	352, 403

	PAGE.
Richmond Locomotive Works.....	371, 421
Richmond Machine Type Co., Inc.....	364, 403
Richmond Manufacturing Co., Inc.....	365, 403
Richmond & Mecklenburg Railroad Co., Taxable values of.....	441
Richmond Park Co., The, Inc.. ..	351, 403
Richmond Passenger & Power Co., Taxable values of.....	459
Richmond Pattern & Structural Iron Works, Inc.....	360, 403
Richmond & Petersburg Electric R'y Co., Taxable values of.....	459
Richmond Plumbing & Mantel Co.....	374, 421
Richmond Slate Co., Inc.....	362, 403
Richmond Traction Co., Taxable values of.....	460
Rising Sons & Daughters of Liberty, The.. ..	355, 391
Ritchie, Vance & Co., Inc.....	351, 403
River Crossings and Submarine Cables, Taxable values of.....	529
Riverview Residence Corporation.....	359, 403
Rives-Rucker Grocery Co., Inc.....	362, 403
Roanoke Academy of Medicine, The, Inc.....	359, 391
Roanoke Banking & Insurance Corporation.....	413
Roanoke Banking & Investment Co.....	377, 413
Roanoke & Botetourt Telephone Co., Taxable values of.....	482
Roanoke, City of, Taxable values of public service corporations in..	529
Roanoke Clay Manufacturing Co., Inc.....	361, 403
Roanoke Coffee & Spice Co., of Roanoke, Virginia, Inc.....	352, 403
Roanoke, County of, Taxable values of public service corporations in	529
Roanoke Eagle's Home, Inc.....	365, 391
Roanoke Real Estate & Development Co., The, Inc.....	353, 403
Roanoke Ice & Coal Co., Inc.....	372, 421
Roanoke Stone & Lime Co., Inc.....	363, 403
Roanoke Transfer & Cab Co., Inc.....	367, 403
Roanoke R'y & Electric Co., Taxable values of.....	460
Roaring Fork R. R. Co.....	372, 416
Roberts Lumber Co., Inc.....	355, 403
Roberts Tobacco Co., The, Inc.....	364, 403
Robinson Brokerage Co., Inc.....	357, 403
Rockbridge, County of, Taxable values of public service corpora- tions in.....	529
Rockbridge Telephone Co., Taxable values of.....	483
Rockingham, County of, Taxable values of public service corpora- tions in.....	529
Rockingham Meat Manufacturing Co., Inc.....	371, 421
Rockingham Mutual Telephone & Telegraph Co., Taxable values of.	483
Rocky Mount, Town of, Taxable values of public service corpora- tions in.....	529
Roper, John L., Lumber Co.....	375, 422
Roper Storage Co.....	376, 422
Rosney Iron & Lumber Co., Limited.....	375, 422
Rosslyn Connecting R. R. Co., Taxable values of.....	441
Round Hill, Town of, Taxable values of public service corporations in	530

	PAGE.
Routes of travel from Courthouses to Penitentiary and State Hospitals	26
Royal Realty Corporation.....	362, 403
Royal Brotherhood of the Star of the East, The.....	361, 391
Royal Telephone Co., Taxable values of.....	483
Rural Retreat Mutual Telephone Co., Taxable values of.....	483
Rural Retreat Produce & Milling Co., The, Inc.....	353, 403
Rural Retreat Telephone Co., Taxable values of.....	483
Russell, County of, Taxable values of public service corporations in.	530
Ryan, W. B., Co., Inc.....	353, 403
S	
Saint Joseph's School for Colored Children.....	372, 417
Saint Luke Emporium Association, The, Inc.....	353, 403
Saint Paul Coal & Coke Co.....	428
Saint Paul's Endowment Fund, Inc.....	360, 391
Salaries of officers and members of Corporation Commission.....	29
Sale of property under decree or deed of trust for debt on account of judgment	31
Sale of work of internal improvement in which State is interested.	29
Salem, Town of, Taxable values of public service corporations in..	530
Salem Wagon Co., Inc.....	420
Saltville, Town of, Taxable values of public service corporations in.	530
Sanford & Brooks Co., of Baltimore City, The.....	428
Schlitz Brewery Co., Inc.....	357, 403
Schuyler R'y Co.....	118
Scott, County of, Taxable values of public service corporations in..	530
Scottsville, Town of, Taxable values of public service corporations in	530
Seaboard Air Line R'y, Taxable values of.....	441
Seaboard Air Line R'y, Notice to, of proposed freight rates.....	155
Seaboard Air Line R'y, Proposed class freight rates.....	274
Seaboard Brokerage Co., Inc.....	363, 403
Seaboard Coal & Timber Corporation.....	363, 403
Seaboard Electric Co., Inc.....	358, 403
Seaboard Manufacturing & Sales Co., Inc.....	366, 403
Seaboard Realty Co., Inc.....	353, 403
Seal of State Corporation Commission.....	26
Security & Equity Bond Co., of Virginia, Inc.....	366, 404
Sessions of Commission, intervals between.....	24
Sewall's Point Land Corporation.....	364, 404
Shawnee Telephone Co.....	354, 387
Shawnee Telephone Co., Taxable values of.....	483
Shea Realty Corporation.....	359, 404
Shenandoah, County of, Taxable values of public service corporations in.....	530
Shenandoah County Telephohne Co., Taxable values of.....	483
Shenandoah Iron & Coal Co., Inc.....	352, 404
Shenandoah, Town of, Taxable values of public service corporations in.....	530

	PAGE.
Shenandoah Valley Hunt Club, 'The.....	365, 391
Shenandoah Valley Orchard Co., Inc.....	363, 404
Shendun, Town of, Taxable values of public service corporations in.	530
Short, Norman F., Co., Inc.....	351, 404
Sigma Alpha Club.....	355, 391
Sigourney & Fardon, Inc.....	423
Singer Sewing Machine Co.....	428
Smiley, W. K., & Co., Inc.....	357, 404
Smithfield, Town of, Taxable values of public service corporations in	530
Smith, J. W., Electric Co., Inc.....	367, 404
Smithport Extract Co., Inc.....	367, 404
Smith River Chair Co., Inc.....	351, 404
Smith River Mercantile Co., Inc.....	363, 404
Smyth, County of, Taxable values of public service corporations in.	531
Smyth County Telephone Exchange, Taxable values of.....	483
Snellings & Snellings, Inc.....	368, 404
Snickersville Telephone Co., Taxable values of.....	484
Snowville Mercantile Co.....	373, 422
Soap Products Co., The, Inc.....	363, 404
Southampton, County of, Taxable values of public service corpora- tions in.....	531
Southampton Telephone Co.....	357, 387
Scuth Atlantic Lumber Co., Inc.....	352, 404
South Atlantic Pharmacal Co., Inc.....	365, 404
South Boston Perpetual Building & Loan Co.....	377, 414
South Boston, Town of, Taxable values of public service corpora- tions in.....	531
Southern Bell Telephone & Telegraph Co., of Virginia.....	352, 387
Southern Bell Telephone & Telegraph Co., Taxable values of.....	484
Southern Bell Telephone & Telegraph Co., of Virginia, Taxable values of.....	485
Southern Bell Telephone & Telegraph Co., of Virginia.....	373, 415
Southern Branch Drawbridge Co.....	372, 422
Southern Butter, Cheese & Egg Co., Inc.....	366, 404
Southern Drug Co., Inc.....	365, 404
Southern Drug Co., The, Inc.....	358, 404
Southern Express Co., Taxable values of.....	497
Southern Lumber Corporation, The.....	352, 404
Southern Mineral & Timber Co., Inc.....	352, 404
Southern Mutual Industrial & Investment Association, Inc.....	357, 404
Southern R'y Co.....	120
Southern R'y Co., Notice to, of proposed freight rates.....	155
Southern R'y, Proposed Class Freight rates.....	274
Southern R'y Co., Taxable values of.....	442
Southern R'y, Proposed freight rates, on valuable lumber and logs, business originating between Strasburg Junction & Harrisonburg	282
Southern States Telephone Co., of Baltimore City, Taxable values of	485
Southern Workmen's Council, 'The.....	351, 391

	PAGE.
South Hill Improvement Corporation.....	377, 422
South Hill Manufacturing Co., Inc.	354, 404
South Side Development Co., The, Inc.....	351, 404
Southside Telephone Co.....	372, 415
Southside Telephone Co., Taxable values of.....	485
South & Western R. R. Co.....	352, 389
South West Realty Co., The, Inc.....	352, 404
Southwestern Life Insurance Co.....	428
South Western Mining & Chemical Co., Inc.....	359, 404
Southwest Virginia Mineral Land Co.....	371, 422
Southwest Virginia Overalls Co., Inc.....	359, 404
Special Matters before State Corporation Commission.....	45
Specialty Construction Co., Inc.....	366, 404
Spotless Co., Inc.....	422
Spotless Washing Machine Co., Inc.....	351, 376, 404, 422
Spottswood Telephone Co., Taxable values of.....	486
Spotsylvania, County of, Taxable values of public service corporations in.....	531
Spotsylvania Telephone Co., Taxable values of.....	486
Springfield Fire & Marine Insurance Co.....	428
Strasburg, Town of, Taxable values of public service corporations in.....	532
Stafford, County of, Taxable values of public service corporations in.....	531
Standard Loan & Security Co., Inc.....	363, 404
Standard Manufacturing Co., Inc.....	359, 404
Standard Oil Co.....	128
Standard Oil Co. vs. Commonwealth of Virginia.....	130
Standard Safety Medical Spoon Co., Inc.....	363, 404
Standard Slate Corporation.....	376, 422
Standard Sewing Machine Co.....	428
Standard Supply Co., The, Inc.....	366, 404
Standard Trust Co., The.....	428
Stanton Tanning Co., Inc.....	360, 404
Star of Zion Banking & Trust Association, The, Inc.....	367, 385
State Bank of Pamplin, Inc.....	367, 386
Statistics, Publication of.....	28
Statutes governing common carriers, publication of.....	26
Staunton Automobile Transportation Co., The, Inc.....	358, 405
Staunton, City of, Taxable values of public service corporations in.....	531
Staunton Mutual Telephone Co.....	373, 415
Staunton Mutual Telephone Co., Taxable values of.....	486
Steamboat and Steamship Lines. Exception to storage, demurrage and car services rules outside certain cities, towns and places..	55
Stipulations of parties to complaint or proceeding.....	45
Stocks, bonds, &c., belonging to State, register of.....	30
Stonewall Telephone Co., Taxable values of.....	486
Storage, on freight unloaded in yard space of a R. R. Co., rules suspended	55
Storage rules and regulations.....	49
Strathmore Orchard Co., Inc.....	367, 405

	PAGE.
Stroud & Koteen, Inc.....	355, 405
Sublett Lithia Water Co., Inc.....	354, 405
Suffolk & Carolina R'y Co., Taxable values of.....	443
Suffolk, Town of, Taxable values of public service corporations in.	532
Suffolk Wood Working Corporation.....	365, 405
Sulphur Mining & R. R. Co., Taxable values of.....	449
Summary of Resources and Liabilities of State Banks.....	346
Supplies for Commission, purchase of.....	28
Supreme Court of Appeals of Va., Opinion of, on demurrage and car service rules.....	71
Supreme Court of the Independent Order of Foresters.....	428
Supreme Court of the Order of Patricians of Benton Harbor, Mich.	428
Supreme Tabernacle of the Independent Sons and Daughters of Israel	359, 391
Surbrug Co., The.....	428
Surry, County of, Taxable values of public service corporations in.	532
Surry & Prince George Timber Co., Inc.....	359, 405
Surry, Sussex & Southampton R'y Co., Taxable values of.....	443
Sussex, County of, Taxable values of public service corporations in.	532
Sussex & Southside Telephone & Telegraph Co., Taxable values of.	486
Swift Run Telephone Co., Taxable values of.....	486
Sydnor & Hundley, Inc.....	357, 405

T

Tabb-Bentley Co., Inc.....	375, 422
Tacoma, Town of, Taxable values of public service corporations in.	532
Tappahannock & Indian Neck Telephone Co., Taxable values of....	486
Tar Bay Oyster Co., Inc.....	353, 405
Taylor Society of Richmond, Virginia, The S. Coleridge.....	354, 391
Taylor Wagon Co., The, Inc.....	362, 405
Tax on Seal of State Corporation Commission.....	26
Tazewell Coal & Iron Co.....	375, 422
Tazewell, County of, Taxable values of public service corporations in	532
Tazewell Street R'y Co., Taxable values of.....	460
Tazewell Telephone Co., Taxable values of.....	487
Tazewell, Town of, Taxable values of public service corporations in.	532
Terminal Heights Corporation.....	355, 405
Thacker, H. D., Trunk & Bag Co., Inc.....	368, 405
Thomas Jefferson Eating Club, Inc.....	367, 391
Thurman & Boone Co., Inc.....	354, 405
Tidewater Compressed Air Cleaning Corporation.....	352, 405
Tidewater Construction Corporation.....	354, 405
Tidewater Fuel & Gas Manufacturing Corporation, The.....	362, 405
Tidewater Home Building Corporation.....	368, 405
Tidewater Insurance & Trust Corporation, The.....	354, 386
Tidewater Land Co., of Norfolk, Virginia, The, Inc.....	362, 405
Tidewater Lot Corporation.....	364, 405
Tidewater Lumber Co., Inc.....	354, 405
Tidewater R'y Co.....	141
Tidewater Realty Corporation.....	353, 405

	PAGE
Tidewater Telephone Co., Taxable values of.....	487
Tidewater & Western R. R. Co.....	359, 389
Timberville, Town of, Taxable values of public service corporations in	532
Tolls of Canal, Navigation or Bridge Co., Power of Commission to fix	31
Toluca & Fredericksburg Telephone Co., Taxable values of.....	487
Traffic Circular No. 1, Commodity rates.....	289
Traffic Circular, No. 2., Rules for revision of joint freight rates....	289
Traffic Circular, No. 3., Publishing tariffs and circulars.....	290
Transmission Co., Definition of.....	15
Transportation Co., Definition of.....	15
Transportation Companies, separate waiting rooms for races.....	19
Transportation of convicts, insane or others cared for by State....	25
Transportation of members and officers of Commission.....	28
Triopolis Land & Improvement Co., Inc.....	365, 405
Triune City Construction Co., The, Inc.....	358, 405
Triune City Realty Co., The, Inc.....	353, 405
Triune Fruit & Produce Co., Inc.....	360, 405
Troutdale Lumber Co., Inc.....	361, 405
True Friends of Charity Corporation.....	362, 405
Truitt-Vincent Co.....	374, 422
Trustees of the Florence Lathrop Page Literary & Charitable Fund, The, Inc.....	365
Turnpike, when State's interest to be conveyed to county.....	30

U

Unaka Corporation.....	360, 375, 405, 422
Union Branch of the True Vine, The, Inc.....	360, 405
Union Fire Co. of Scottsville & Cottage Place, No. 1.....	364, 391
Union Gas Co., The.....	375, 422
Union Hardware Co., Inc.....	361, 405
Union Square Corporation.....	364, 405
Union Tanning Co.....	428
United Americans, The.....	428
United Frederick & Clarke Telephone Co.....	363, 387
United Joint Stock Co., of Virginia, Inc., The.....	355, 405
United Order of Evil Suppressors, The.....	362, 391
United Owners Realty Corporation.....	358, 405
United States Express Co., Taxable values of.....	499
United Telephone & Telegraph Co.....	361, 387
Universal Brotherhood for Home Protection, The.....	358, 391
Universal Spring Motor Corporation.....	372, 422
Unxld Dairy, The, Inc.....	364, 405
Upper Appomattox Co., Taxable values of.....	453
Upper Rappahannock Telephone & Telegraph Co., Taxable values of	487
Urbana Construction Corporation.....	354, 405

V

Vance, James L., Inc.....	352, 405
Vaughan Construction Co., The, Inc.....	375, 422

	PAGE.
Vaughan Construction Co., Inc.....	422
Valley R. R. Co., of Virginia, Notice to, of proposed freight rates..	155
Valley R. R. of Virginia, Proposed class freight rates.....	274
Valley R. R., of Virginia, Proposed freight rates on valuable lumber and logs....	282
Valley Railroad Co., of Virginia, Taxable values of.....	444
Valley Savings Bank, The, Inc.....	358, 386
Vansant, Kitchen & Co.....	428
Vesuvius Mining Co.....	428
Victoria Hotel Corporation.....	366, 405
Vienna, Town of, Taxable values of public service corporations in.	533
Vinton, Town of, Taxable values of public service corporations in.	533
Virgilina Lumber & Manufacturing Co., Inc.....	362, 405
Virgilina Telephone Co., Taxable values of.....	487
Virgilina, Town of, Taxable values of public service corporations in.	533
Virginia Anthracite Coal & R'y Co., Taxable values of.....	444
Virginia Art Glass Corporation.....	357, 405
Virginia Baking Co., Inc.....	365, 405
Virginia Banking Co., Inc.....	352, 386
Virginia & Carolina Coast R. R. Co.....	359, 389
Virginia-Carolina Gunning Association, Inc.....	361, 392
Virginia-Carolina Inland Steamship Co., Taxable values of.....	505
Virginia-Carolina R'y Co., Taxable values of.....	444
Virginia-Carolina R'y Co., Exception to demurrage, storage and car service rules.....	55
Virginia-Carolina Real Estate Co., Inc.....	360, 405
Virginia & Carolina Telephone Co., Taxable values of.....	487
Virginia-Carolina Distributing Co., Inc.....	361, 405
Virginia Central Telephone Co.....	357, 387
Virginia Charter Co., Inc.....	358, 405
Virginia Colored Deaf, Dumb & Blind Institute, The, Inc.....	364, 405
Virginia Construction Corporation.....	353, 405
Virginia Corporation Co., Inc.....	423
Virginia Dry Goods Co., Inc.....	364, 405
Virginia Excelsior Co., The, Inc.....	353, 406
Virginia Electric Tool & Manufacturing Co., The, Inc.....	355, 405
Virginia, Fredericksburg & Western R. R. Co.....	372, 416
Virginia Freight Classification, No. 1.....	161
Virginia Ginseng Co., The, Inc.....	372, 422
Virginia Guaranty & Trust Corporation.....	374, 415
Virginia Hotel Co., The.....	374, 422
Virginia Investment Association, The.....	376, 422
Virginia-Kentucky Coal Corporation.....	353, 406
Virginia & Kentucky R. R. Co., Taxable values of.....	444
Virginia Land Co.....	375, 422
Virginia Life & Accident Insurance Co., The, Inc.....	361, 388
Virginia Light & Power Co.....	361, 406
Virginia Lime Co., Inc.....	367, 406
Virginia Metallic Paint Corporation.....	359, 406
Virginia Mining & Development Co., The, Inc.....	356, 406

	PAGE.
Virginia Montezuma Development Corporation.....	364, 406
Virginia Mutual Savings, Loan & Investment Association, Inc.....	361, 406
Virginia Navigation Co., Taxable values of.....	505
Virginia-North Carolina Telephone Co., Taxable values of.....	487
Virginia & North Carolina Wheel Co.....	377, 423
Virginia Novelty Works, Inc.....	367, 406
Virginia Ore & Lumber Corporation.....	356, 406
Virginia Ore & Iron Co.....	428
Virginia Oyster Co., The, Inc.....	362, 406
Virginia Passenger & Power Co.....	152
Virginia Passenger & Power Co., Taxable values of.....	460
Virginia Peninsula Produce Exchange, The, Inc.....	359, 406
Virginia Peninsula R'y.....	362, 376, 389, 416
Virginia Pipe & Foundry Co., Inc.....	367, 406
Virginia Portland R'y Co., Taxable values of.....	449
Virginia Pure Food Co., Inc.....	357, 406
Virginia Pyrites Co., Inc.....	366, 406
Virginia Realty & Construction Co., Inc.....	354, 406
Virginia Real Estate, Rental & Insurance Co., Inc.....	351, 406
Virginia Sanatorium for Consumptives.....	355, 391
Virginia Southern R'y Co., Taxable values of.....	444
Virginia Southwestern Coal & Timber Co., Inc.....	363, 406
Virginia & Southwestern R'y Co., Taxable values of.....	445
Virginia & Southwestern R'y Co., Notice to, of proposed freight rates	155
Virginia & Southwestern R'y, Proposed class freight rates.....	280
Virginia & Southwestern R'y, Proposed freight rates on valuable lumber and logs..	282
Virginia & Tennessee Telephone Co., Taxable values of.....	488
Virginia Telephone Co., Taxable values of.....	488
Virginia Transportation Co., Taxable values of.....	505
Virginia Trust & Charter Corporation.....	352, 373, 406, 423
Virginia Trust & Savings Corporation.....	118
Virginia Steam Navigation Co., Taxable values of.....	505
Virginia Valley Traction Co.....	356, 389

W

Wakefield, Town of, Taxable values of public service corporations in	533
Walker-Hughes Market Corporation, The.....	358, 406
Walker, Sigourney & Fardon, Inc.....	375, 423
Walters & Co., A Corporation.....	358, 406
Warren, County of, Taxable values of public service corporations in.	533
Warrenton Telephone Exchange, Taxable values of.....	488
Warrenton, Town of, Taxable values of public service corporations in	533
Warwick, County of, Taxable values of public service corporations in	533
Washington, Alexandria & Mt. Vernon R'y Co.....	113, 372, 416
Washington, Alexandria & Mt. Vernon R'y Co., Taxable values of..	461
Washington, Arlington & Falls Church R'y Co., Taxable values of..	461

	PAGE.
Washington, County of, Taxable values of public service corporations in.....	533
Washington-Chiapas Rubber & Realty Corporation.....	359, 406
Washington Fertilizer Co., The.. ..	375, 423
Washington Lumber & Manufacturing Co.....	428
Washington Luna Park Co., The, Inc.....	368, 406
Washington Safe Deposit Co., Inc.....	365, 406
Washington Southern Railway Co., Taxable values of.....	445
Washington Telephone Co., Taxable values of.....	488
Washington-Virginia Bowling Club, The.....	428
Washington & Virginia Real Estate Corporation.....	355, 406
Washington & Virginia Transit Co., The.....	359, 389
Watt Plow Co., The.....	371, 423
Waugh Construction Co., The, Inc.....	367, 406
Waverly, Town of, Taxable values of public service corporations in.....	534
Way Carriage Co., Inc.....	358, 406
Waynesboro Mutual Telephone Co., Taxable values of.....	488
Waynesboro, Town of, Taxable values of public service corporations in	534
Webster Original Steel Cut Pure Food Corporation.....	363, 406
Weil, Cliff, Cigar Co., Inc.....	351, 406
Wellford, Warren Co., Inc.....	365, 406
Wells Bible Chart Co., Inc.....	357, 406
Western Electric Co.....	428
Western Pocahontas Corporation.....	363, 406
Western Union Telegraph Co., Taxable values of.....	489
Westmoreland, County of, Taxable values of public service corporations in.....	534
Westover Co.....	373, 423
West Falls Church, Town of, Taxable values of public service corporations in.....	534
West Clifton Forge, Town of, Taxable values of public service corporations in.....	534
West Halifax Telephone Co., Taxable values of.....	489
West End Land Co.....	376, 423
West End Realty Corporation.....	353, 406
West Point, Town of, Taxable values of public service corporations in	534
West Point Veneer Co., of Baltimore City, The.....	428
West Port Norfolk Land Co., Inc.. ..	355, 406
West & Turner, Inc.....	355, 407
Wetzler Carbonate Lime Co., Inc.....	355, 407
Weyer's Cave Bank, Inc.....	359, 386
Weyer's Cave Telephone Exchange, Taxable values of.....	491
Wheel & Wood Bending Co., The.....	428
Wheelwright, Thos. S., et als. vs. Commonwealth of Virginia.....	97
Whitmer, William, & Sons, Inc.....	428
White's Black Liniment Co., Inc.....	353, 407
Whitehurst Real Estate Co., Inc.....	359, 407
Wilkinson, R. M., Co., Inc.....	359, 407


	PAGE.
Williams Coal & Coke Co., Inc.	353, 407
Williams, H. G., & Co.	373, 423
Williams, Martin & Gray, Inc.	351, 407
Williamson, Hedgecock & Fontaine, Inc.	368, 407
Willis, Smith, Crall Co., Inc.	359, 407
Willoughby Bay Traction Co.	363, 389
Willoughby Park Corporation.	363, 407
Willoughby Residence Corporation.	366, 407
Will White Dry Goods Co., The, Inc.	368, 407
Williamsburg, City of, Taxable values of public service corporations in	534
Williamsburg Knitting Mill Co.	373, 423
Wilson & Thum Co., Inc.	363, 407
Winchester, City of, Taxable values of public service corporations in ..	534
Winchester & Jordan Springs Telephone Co.	359, 387
Winchester & Potomac R. R. Co., Taxable values of.	445
Winchester & Strasburg R. R. Co., Taxable values of.	445
Winchester & Strasburg R. R. Co., Reply filed to notice proposed freight rates and classification.	391
Winchester Telephone Co., Taxable values of.	491
Windsor, Town of, Taxable values of public service corporations in.	534
Winchester & Washington City R'y Co.	373, 416
Wise, County of, Taxable values of public service corporations in.	534
Wise Printing Co., Inc.	362, 407
Wise Real Estate Company, Inc.	352, 407
Wise Terminal Co., Taxable values of.	445
Wise, Town of, Taxable values of public service corporations in.	535
Witnesses, attendance of, at sessions of Corporation Commission.	23
Witten's Mills Supply Co., Inc.	353, 407
Woman's Christian Association, Inc., Norfolk, Virginia.	417
Wood Company, T. M., Inc.	352, 407
Wood, Fire, Proposed freight rates on, for all railroads.	285
Woodlawn Telephone Co., Taxable values of.	491
Woodstock, Town of, Taxable values of public service corporations in	535
Woolworth, F. W., & Co.	428
Woolworth, H. G., & Co.	428
Workman's Supply Co., Inc., The.	355, 407
Wrenn Lumber & Manufacturing Co., Inc.	365, 407
Wright Bros.	105
Wythe, County of, Taxable values of public service corporations in.	535
Wythe Mutual Telephone Co., Taxable values of.	491
Wytheville Telephone Co., Taxable values of.	491
Wytheville, Town of, Taxable values of public service corporations in	535

Y

York, County of, Taxable values of public service corporations in.	535
Young Men's Christian Association of Suffolk, Virginia, The.	365, 391

P.
25
30
31
32
33
34
35
36
37
38
39
40

• • • • •



10

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